

TOWN OF MANSFIELD  
FINANCE COMMITTEE MEETING

Monday, May 9, 2016

Audrey P. Beck Building  
Council Chambers  
5:30pm

A G E N D A

CALL TO ORDER

APPROVAL OF THE MINUTES

OPPORTUNITY FOR PUBLIC COMMENT

STAFF REPORTS

OLD BUSINESS

1. Policies and Procedures Update

NEW BUSINESS

2. Appointment of the Auditors for FY 2015/16
3. Quarterly Financial Statements dated March 31, 2016
4. Purchasing Ordinance Review

COMMUNICATIONS/OTHER BUSINESS/FUTURE AGENDA ITEMS

ADJOURNMENT

TOWN OF MANSFIELD  
FINANCE COMMITTEE MEETING  
MINUTES OF APRIL 11, 2016

Members Present: Ryan (Chair), Raymond, Marcellino

Other Council Members Present: Shapiro, Kegler (5:35pm), Sargent (5:45pm)

Staff Present: Hart, Trahan, Vincente

Guests: None

1. Meeting called to order at 5:32 pm
2. Approval of minutes for March 14, 2016

***Marcellino moved and Raymond seconded to approve the minutes of the March 14, 2016 meeting as presented. Motion passed unanimously.***

3. Opportunity for Public Comment – David Freudman, 22 Eastwood Road, expressed concerns regarding: the proposal to issue debt for the school projects in the FY 16/17 proposed CIP budget; lack of resistance from the Finance Committee on the proposed school budget; a \$160,000 facility study and why we need a study to tell us what condition our buildings are in.
4. Staff Reports – Windham & UConn Water/Sewer budgets for FY15/16, normally come to the Finance Committee before going to Council. However, due to the timing, we will discuss the proposed budgets with the entire Council at the budget workshop on Thursday, 4/14/16. The budgets will then be presented at the April 25, 2016 for approval by the WPCA.
5. Policies and Procedures Update – Fraud Risk Assessment – The Accounting Manager and Finance Director are currently reviewing an extensive draft of the report. Trahan recommends that Joe Centofanti present the report to you in May. However, he is unavailable on Monday nights in May. A special Finance Committee will be held in May for discussion of the report and recommendations.
6. Schedule of Future Agenda Items – Finance Director Trahan distributed a proposed agenda schedule for the balance of 2016, including a review of the Purchasing Ordinance and the Financial Management Policies. Councilor Raymond requested a status report on compliance by the various entities that we support with our Financial Policies and Procedures. Trahan will provide at the next meeting.
7. Parks & Recreation Program Review – Parks & Recreation Director Vincente reviewed the materials in the packet and answered questions from the Committee. Trahan reviewed the funding options on page 10 of the packet, noting that management's recommendation is to gradually increase to this level of funding. An additional \$30,000 has been included in the proposed FY 16/17 Town budget. The Committee discussed the Community Arts Program, its discontinuation of funding from UConn and whether the proposed FY 16/17 Parks & Recreation budget includes taking over the programs. Councilor Raymond urged looking at the number of programs we offer and the number of full-time equivalents it takes to run these programs.
8. Proposed FY 2015/16 CIP Adjustments – Trahan reviewed the proposed CIP adjustments and answered questions from the Committee. No additional funding is requested from the town. Any increases to projects comes from contributions or other local support.

***Marcellino moved and Raymond seconded to approve the proposed CIP adjustments as presented and recommend approval by the Town Council. Motion passed unanimously.***

9. Communications/Other Business/Future Agenda Items – none

10. Adjournment. The meeting adjourned at 6:43 pm.

***Raymond moved and Marcellino seconded to adjourn. Motion passed unanimously.***

Respectfully Submitted,  
Cherie Trahan, Director of Finance

DRAFT



## Town of Mansfield Department of Finance

**To:** Finance Committee, Town of Mansfield  
**From:** Cherie Trahan, Director of Finance  
**CC:** Matthew Hart, Town Manager  
**Date:** May 9, 2016  
**Re:** Policies and Procedures Update

### Fiscal Management Policies:

In order to be consistent with the Town of Mansfield Finance Policies and Procedures, a number of changes needed to be made to the Mansfield Board of Education Fiscal Management policies. Finance staff drafted proposed changes to the following sections:

1. Board Budget Procedures and Line Item Transfers
2. Disposal of Obsolete or Surplus Equipment/Materials
3. Grant Proposals
4. Fiscal Management – Obtaining Goods and Services Policy
5. School Activity Funds

These changes were reviewed by the Board's attorney and submitted to the Mansfield Board of Education Finance Committee on November 12, 2015. The Committee discussed at length, were supportive of all recommended changes, and forwarded the proposed revisions to their Policy Committee. The Policy Committee is in the process of scheduling a meeting to review the proposed changes. While the policies have not been formally adopted as of yet, the Board is complying with all Town of Mansfield Finance Policies and Procedures.

Regional School District #19 Fiscal Management policies also needed some changes. However, since their policies already included much the Town of Mansfield's Obtaining Goods and Services Policy contained in the Purchasing Ordinance, changes are less significant. Finance staff is finalizing the proposed changes to the following sections of Region 19's Fiscal Management policies:

1. Athletic Account Activity Fund Policy
2. Student Activity Fund Policy
3. Travel Reimbursement for Certified and Non-Certified Personnel

4. General Student Activity Funds
5. Disposal of Obsolete Books, Equipment and Supplies
6. Board Budget Procedures and Line Item Transfers

These proposed changes need to be reviewed by the Region's attorney and will then be submitted to the Finance Committee and Policy Committee for review. The Town Finance Policies and Procedures have been reviewed with the Region Finance Committee and they support the changes. While the policies have not been formally adopted yet, Region 19 is complying with all Town of Mansfield Policies and Procedures.

I fully expect that both Boards of Education will formally adopt the changes we have recommended to their Fiscal Management policies.

Compliance:

As you are aware, training on the updated policies and procedures was done in June, 2015 with the policies and procedures going into effect July 1, 2015. Since that time, the Finance Department under the direction of Amy Meriwether, Accounting Manager, has been monitoring and providing guidance for correction of any transactions that do not comply with the update procedures. Understanding that it is sometimes difficult to break old habits, for the most part we are seeing very good efforts to comply from all the entities we serve.

Three areas that we are still seeing some non-compliance are: 1) Placing an order with a vendor before entering a purchase order and receiving approval. This is discovered by the Finance office when matching invoices to purchase orders and we find that the order date is prior to the purchase order date. Department Heads/Administrators are notified when this occurs and reminded of the procedures. In instances of "repeat" offenders, a list of unauthorized purchases is forwarded to either the Town Manager or Superintendents, depending on who made the purchase. Instances of non-compliance are decreasing, but we continue to monitor carefully. 2) Petty Cash replenishment is not always submitted on a monthly basis, but rather done when their funds are not sufficient. In light of the amount of the reimbursements, we recommend changing this procedure to quarterly reimbursements. 3) Prior approval for grant application is not always requested. This is an area we will address with written procedures (in process) and further training.

Additional Policies/Procedures:

The Finance office continues its efforts to develop additional procedures to ensure consistent, efficient and controlled processing for the following:

1. Grant Application and Management
2. Request for Qualifications, Request for Proposals and Bid Requests. Procedures to provide guidance on issues such as:
  - a. When does a purchase require one of these source selection methods;
  - b. What is the difference between the (3) methods and how to determine which method is needed;
  - c. What approvals are needed;

d. What records of the transactions need to be maintained

3. New or updated procedures that result from the Fraud Risk Assessment

As we complete our drafts of these policies/procedures, we will review with the Finance Committee for feedback. My target to have all of the above procedures complete is August 1, 2016 so that we can implement for September 1, 2016.

PAGE  
BREAK



**Town of Mansfield  
Agenda Item Summary**

**To:** Town Council  
**From:** Matthew Hart, Town Manager  
**CC:** Maria E. Capriola, Assistant Town Manager; Cherie Trahan, Director of Finance; Amy Meriwether, Accounting Manager  
**Date:** - May 9, 2016  
**Re:** Appointment of Auditor to Conduct Financial Audit for Fiscal Year 2015/16

---

**Subject Matter/Background**

Section 7-392(c) and 4-232 of the Connecticut General Statutes, as amended, requires that each municipality annually designate an independent public accounting firm to audit the books and accounts of that government. This audit was performed last year by Blum Shapiro & Company, P.C., as the fourth year of a three year contract (with an option to extend two years).

**Financial Impact**

Funds are included in the proposed 16/17 budget to cover the audit fees of \$47,800.

**Recommendation**

If the Finance Committee wishes to recommend the appointment to the Town Council, the following motion is in order:

*Move, effective May 9th, 2016 to appoint Blum Shapiro and Company, P.C. as the auditing firm for the Fiscal Year 2015/16.*

PAGE  
BREAK

# Town of Mansfield

## Quarterly Financial Report

(For the Quarter Ending March 31, 2016)

Finance Department  
Cherie Trahan  
Director of Finance  
May 9, 2016

**Town of Manfield**

**Table of Contents**

**March 31, 2016**

Letter of Transmittal .....

Overview – Revenues/Expenditures .....

Trial Balance – GAAP Basis .....

Day Care Fund .....

Cafeteria Fund.....

Parks and Recreation Fund .....

CNR Roll Forward .....

Capital Projects – Revenue & Expenditure Summary.....

Debt Service Fund .....

Solid Waste Disposal Fund .....

Health Insurance Fund .....

Workers’ Compensation Fund .....

Management Services Fund .....

Transit Services Fund .....

Cemetery Fund.....

Long Term Investment Pool .....

Eastern Highlands Health District .....

Downtown Partnership.....

Changes in Debt Outstanding – Schools & Towns .....

Detail of Debt Outstanding – Schools & Towns .....

Summary of Short Term Investments .....

Tax Collections .....

Open Space Report .....

Special Education Recap .....

Town of Mansfield YTD Revenue Summary by Source .....

Town of Mansfield Expenditure Summary by Activity.....

Mansfield Board of Education Expenditure Summary by Activity .....

<b>Town of Mansfield</b>		<b>Memorandum</b>
--------------------------	--	-------------------

To: Mansfield Town Council  
From: Cherie Trahan, Director of Finance  
Date: May 9, 2016  
Subject: Financial Report

Attached please find the financial report for the quarter ending March 31, 2016.

## Overview – General Fund Budget

### Revenues

#### Tax Collections

The total collection rate through March 31, 2016 and 2015 is 98.3%. Real estate collections, which account for approximately 87% of the levy, are 98.6% as compared to 98.7% for last year. Collections in motor vehicles are 96.1% as compared to 95.9% for last year.

#### Licenses and Permits

Conveyance taxes received are \$67,811 or 41.6% of the annual budget. Depending on spring property transfer activities we may fall short of our budget of \$163,000 for conveyance taxes. Building permits received (Excl. Storrs Center) are \$125,753 or 62.88% of the annual budget.

#### Federal Support for General Government

Federal Support for General Government (Social Services Block Grant) is budgeted at \$3,470 for the fiscal year. Payments of \$1,226 have been received as of March 31, 2016.

#### State Support for Education

The Education Cost Sharing (ECS) Grant for FY 2015/16 was budgeted at \$10,186,650, and is currently estimated at \$10,168,503. The ECS grant is paid in (3) installments – 25% in October, 25% in January and 50% in April. The Transportation Grant was budgeted at \$121,560, and is currently estimated at \$111,831.

#### State Support for General Government

The PILOT grant is by far the largest single grant within this category. The PILOT grant was budgeted at \$7,275,530. Payments of \$7,192,804 have been received as of March 31, 2016. This is a decrease in expected funds of \$82,726.

#### Charges for Services

Charges for services are primarily fixed by contract and are normally received during the year. We have currently received \$147,595 or 38% of expected budget due to less than anticipated police service payments.

### Fines and Forfeitures

We have currently received \$57,955 or 175% of expected budget.

### Miscellaneous

This area is primarily interest income and the telecommunications service payment. Total interest income through March 31, 2016 is \$25,579 as compared to \$15,837 for the same period last year. STIF interest rate for March 2016 was 0.40% as compared to 0.15% for the same period last year.

### **Expenditures**

#### Town Expenditures

Expenditures are proceeding according to budget at this time. In fact, we have continued to hold back on discretionary spending as there was continued uncertainty in State revenues.

#### Day Care Fund

The Day Care Fund ended the quarter with revenues exceeding expenditures by \$36,632. Fund balance at July 1, 2015 of \$217,608 increased to \$254,239 at March 31, 2016. The full payment of \$52,762 has been received from UConn.

#### Cafeteria Fund

Expenditures exceeded revenues by \$16,775 for the period. Fund balance at July 1, 2015 decreased from \$224,500 to \$207,725 at March 31, 2016. We are analyzing the activity of this fund as it appears expenditures are outpacing revenues at this time.

#### Recreation Program Fund

The Recreation Program Fund ended the period with revenues exceeding expenditures by \$68,505. Fund Balance increased from \$89,842 to \$158,346.

#### Capital Non-Recurring Fund

CNR began this fiscal year with a fund balance of \$26,569. The adopted budget projects an ending fund balance of \$63,539. However, following the receipt of the FEMA grant for last year's storm costs, the new projected ending fund balance is approximately \$120,000.

### Debt Service Fund

Fund Balance decreased from \$61,751 on July 1, 2015 to \$46,426 at March 31, 2016. All debt payments have been made to date.

### Enterprise/Internal Service Funds

#### Solid Waste Fund

Revenues exceeded expenditures by \$31,893. Retained Earnings increased from \$457,661 at July 1, 2015 to \$489,554 at March 31, 2016.

#### Health Insurance Fund (Town of Mansfield, Mansfield BOE, and Region 19 BOE)

Revenues exceeded expenditures through the third quarter by \$497,814. Fund balance increased from \$729,603 (including contributed capital) at July 1, 2015 to \$1,227,417 at March 31, 2016. Claims through March averaged \$629,760 (on a fiscal year basis) as compared to \$725,239, the average for last fiscal year which represents a 13.2% decrease. To be considered fully funded, the Health Insurance Fund needs to maintain a fund balance of \$2.0 million.

#### Worker's Compensation Fund

Expenditures exceeded operating revenues by \$12,795 through the third quarter. Retained Earnings decreased from \$33,308 to \$20,513 at March 31, 2016.

#### Management Services Fund

Management Services Fund revenues through March 31, 2016 exceeded expenditures by \$447,543. Fund Balance increased from \$2,580,287 at July 1, 2015 to \$3,027,829 at March 31, 2016.

#### Transit Services Fund

The Transit Services Fund ended the second quarter with expenditures exceeding revenues by \$210,443. This reflects a transfer (due to Leyland) into the Capital Projects Fund of the net revenue from the Parking Garage for the payment of Leyland's share of the 7<sup>th</sup> floor of the parking garage.

### Cemetery Fund

Retained earnings in the Cemetery Fund increased from \$265,701 at July 1, 2015 to \$275,248 at March 31, 2016. The major costs for this fund are mowing and cemetery maintenance.

### Long Term Investment Pool

The investment pool reflects an overall reduction of \$56,790, primarily due to the sale of securities to reimburse operating cash.

### Eastern Highlands Health District

Operating revenues exceeded expenditures by \$84,940. Fund Balance increased from \$254,991 to \$339,931.

### Mansfield Downtown Partnership

Revenues exceeded operating expenditures by \$52,665 through March 31, 2016, and Fund balance increased from \$250,054 to \$302,719.

**Town of Mansfield  
 Trial Balance - General Fund  
 March 31, 2016**

	<u>DR</u>	<u>CR</u>
Cash Equivalent Investments	\$ 14,169,278	\$ -
Working Cash Fund	3,635	-
Accounts Receivable	3,400	-
Taxes Receivable - Current	508,232	-
Taxes Receivable - Delinquent	410,289	-
Accounts and Other Payables	-	79,797
Refundable Deposits	-	737,230
Deferred Revenue - Taxes	-	872,487
Encumbrances Payable - Prior Year	-	65,368
Liquidation - Prior Year Encumbrances	57,053	-
Fund Balance - Undesignated	-	3,852,041
Actual Expenditures	33,371,153	-
Actual Revenues	-	42,916,117
Total	<u>\$ 48,523,041</u>	<u>\$ 48,523,041</u>

**Town of Mansfield**  
**Day Care Fund - Combined Program**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**March 31, 2016**  
 (with comparative totals for March 31, 2015)

	Budget 2015/16	2016	2015
<b>Revenues</b>			
Intergovernmental - Nat'l School Lunch	\$ 24,000	\$ 23,597	\$ 21,109
Intergovernmental - Day Care Grant	319,119	249,406	252,603
School Readiness Grant	18,024	29,746	13,005
UConn	52,500	52,762	78,750
Fees	1,060,400	622,685	585,989
Subsidies	42,500	57,076	51,662
<b>Total Revenues</b>	<b>1,516,543</b>	<b>1,035,273</b>	<b>1,003,118</b>
<b>Expenditures</b>			
Administrative	214,368	109,195	132,513
Direct Program	1,147,224	783,446	774,044
Professional & Technical Services	2,050	463	933
Purchased Property Services	20,555	15,412	13,321
Repairs & Maintenance	6,800	2,894	12,185
Insurance	10,833	8,384	4,512
Other Purchased Services	13,110	7,084	8,745
Food Service Supplies	42,250	26,428	27,090
Energy	51,700	38,775	35,250
Supplies & Miscellaneous	16,950	6,560	9,329
<b>Total Expenditures</b>	<b>1,525,840</b>	<b>998,641</b>	<b>1,017,921</b>
Excess (Deficiency) of Revenues	(9,297)	36,632	(14,804)
Fund Balance, July 1	217,608	217,608	251,534
Fund Balance plus Cont. Capital, Mar 31	\$ 208,311	\$ 254,239	\$ 236,732

**Mansfield Board of Education**  
**Cafeteria Fund**  
**Balance Sheet**  
**March 31, 2016**  
(with comparative totals for March 31, 2015)

	2016		2015
<b>Assets</b>			
Cash and Cash Equivalents	\$ 175,061	\$	207,114
Inventory	32,664		15,233
	207,725		222,348
<b>Total Assets</b>			
 <b>Liabilities and Fund Balance</b>			
<b>Liabilities</b>			
Accounts Payable	-		-
	-		-
<b>Total Liabilities</b>			
	-		-
 Fund Balance	207,725		222,348
 <b>Total Liabilities and Fund Balance</b>	\$ 207,725	\$	222,348

**Mansfield Board of Education**  
**Cafeteria Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**March 31, 2016**  
 (with comparative totals for March 31, 2015)

	Budget 2015/16	2016	2015
<b>Revenues</b>			
Intergovernmental	\$ 336,880	\$ 187,057	\$ 175,552
Sales of Food	631,000	447,278	420,205
Other	-	154	-
Total Revenues	967,880	634,488	595,757
<b>Expenditures</b>			
Salaries & Benefits	629,050	413,642	392,192
Food & Supplies	400,750	227,357	231,922
Repairs & Maintenance	10,000	2,748	1,354
Equipment	1,000	5,603	135,801
Total Expenditures	1,040,800	649,351	761,269
<b>Transfers</b>			
Transfers Out - General Fund	2,500	1,913	1,875
Excess (Deficiency) of Revenues	(75,420)	(16,775)	(167,387)
Fund Balance, July 1	224,500	224,500	389,735
Fund Balance plus Cont. Capital, Mar 31	\$ 149,080	\$ 207,725	\$ 222,348

**Town of Mansfield  
Parks and Recreation  
Balance Sheet  
March 31, 2016**  
(with comparative totals for March 31, 2015)

	<u>2016</u>	<u>2015</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$ <u>158,346</u>	\$ <u>143,239</u>
Total Assets	<u>158,346</u>	<u>143,239</u>
<b>Liabilities and Fund Balance</b>		
<b>Liabilities</b>		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>158,346</u>	<u>143,239</u>
Total Liabilities and Fund Balance	<u>\$ 158,346</u>	<u>\$ 143,239</u>

**Town of Mansfield  
Parks and Recreation  
Comparative Statement of Revenues, Expenditures  
and Changes in Fund Balance  
March 31, 2016  
(with comparative totals for March 31, 2015)**

	<u>Budget 2015/16</u>	<u>2016</u>	<u>2015</u>
<b>Revenues</b>			
Membership Fees	\$ 899,640	\$ 656,261	\$ 618,882
Program Fees	831,940	630,238	610,149
Fee Waivers	70,220	43,542	38,821
Daily Admission Fees	51,780	43,433	40,582
Rent - Facilities/Parties	38,310	19,475	13,737
Employee Wellness	20,160	-	-
Rent - E.O. Smith	16,880	18,825	-
Charge for Services	10,000	-	-
Contributions	5,000	6,293	5,890
Sale of Merchandise	4,000	2,369	2,581
Sale of Food	3,400	1,363	470
Other	4,400	5,497	3,906
<b>Total Revenues</b>	<u>1,955,730</u>	<u>1,427,296</u>	<u>1,335,017</u>
<b>Operating Transfers</b>			
General Fund - Recreation Administrative	352,450	264,338	247,823
General Fund - Community Programs	75,000	56,250	56,250
General Fund - Summer Challenge	-	3,750	-
CNR Fund - Bicent. Pond	25,000	18,750	18,750
CNR Fund - Teen Center	25,000	18,750	18,750
<b>Total Operating Transfers</b>	<u>477,450</u>	<u>361,838</u>	<u>341,573</u>
<b>Total Rev &amp; Oper Transfers</b>	<u>2,433,180</u>	<u>1,789,133</u>	<u>1,676,590</u>
<b>Expenditures</b>			
Salaries & Wages	1,367,110	975,706	976,236
Benefits	321,500	217,927	189,477
Professional & Technical	163,780	134,428	122,275
Purchased Property Services	35,200	18,564	26,911
Repairs & Maintenance	26,000	12,112	21,093
Rentals	3,500	-	-
Other Purchased Services	124,270	79,299	78,527
Other Supplies	56,400	32,694	41,329
Energy	176,070	130,053	123,750
Building Supplies	47,360	32,686	25,761
Recreation Supplies	50,390	34,483	46,929
Equipment	55,300	52,676	43,483
<b>Total Expenditures</b>	<u>2,426,880</u>	<u>1,720,629</u>	<u>1,695,772</u>
Excess (Deficiency) of Revenues	6,300	68,505	(19,183)
Fund Balance, July 1	89,842	89,842	162,422
Fund Balance, Mar 31	<u>\$ 96,142</u>	<u>\$ 158,346</u>	<u>\$ 143,239</u>

**Town of Mansfield**  
**Capital and Nonrecurring Reserve Fund Budget**  
**Estimated Revenues, Expenditures and Changes in Fund Balance**  
**Fiscal Year 2015/16**

	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Proposed	FY 17/18 Projected	FY 18/19 Projected	FY 19/20 Projected
<b>Sources:</b>						
General Fund Contribution	\$ 2,333,450	\$ 1,637,380	\$ 2,608,240	\$ 3,175,000	\$ 3,175,000	\$ 3,250,000
Board Contribution	50,000					
Ambulance User Fees	250,769	275,000	250,000	250,000	250,000	250,000
Other	38,606					
Insurance Refund						
Sewer Assessments	913	500	500	500	500	500
Pequot Funds	205,662	209,560	205,660	205,660	205,660	205,660
<b>Total Sources</b>	<b>2,879,400</b>	<b>2,122,440</b>	<b>3,064,400</b>	<b>3,631,160</b>	<b>3,631,160</b>	<b>3,706,160</b>
<b>Uses:</b>						
Operating Transfers Out:						
Management Services Fund	185,000	185,000	192,600	200,000	200,000	200,000
Capital Fund	2,398,506	1,671,870	2,675,000	3,050,000	3,211,000	3,132,500
Capital Fund - Storrs Center Reserve	228,600	228,600	175,000	325,000	325,000	
Compensated Absences Fund	36,000					
<b>Total Uses</b>	<b>2,848,106</b>	<b>2,085,470</b>	<b>3,042,600</b>	<b>3,575,000</b>	<b>3,736,000</b>	<b>3,332,500</b>
Excess/(Deficiency)	31,294	36,970	21,800	56,160	(104,840)	373,660
Beginning Balance/(Deficit) July 1	(4,725)	26,569	63,539	85,339	141,499	36,659
Ending Balance, June 30	<u>\$ 26,569</u>	<u>\$ 63,539</u>	<u>\$ 85,339</u>	<u>\$ 141,499</u>	<u>\$ 36,659</u>	<u>\$ 410,319</u>

Capital Projects as of 4-28-16

General Government

Revenues

Expenses

Account and Description	Adjusted			Adjusted			
	Budget	Received	Balance	Budget	Encumbrance	Expenses	Balance
81611 Pool Cars	182,194	182,194	-	182,194	-	165,463	16,731
81612 Fleet Vehicle	26,100	26,100	-	26,100	-	23,360	2,740
81820 Financial Software	430,800	444,066	(13,267)	430,800	-	362,884	67,916
81823 Financial Control Review	52,500	52,500	-	52,500	-	52,500	-
81919 Strategic Planning	220,000	220,000	-	220,000	12,575	196,475	10,950
86291 Technology Infrastructure - Schools	600,000	600,000	-	600,000	13,307	578,422	8,271
<b>Total General Government:</b>	<b>1,511,594</b>	<b>1,524,860</b>	<b>(13,267)</b>	<b>1,511,594</b>	<b>25,882</b>	<b>1,379,104</b>	<b>106,608</b>

Community Development

Revenues

Expenses

Account and Description	Adjusted			Adjusted			
	Budget	Received	Balance	Budget	Encumbrance	Expenses	Balance
81920 NEXGEN Conn Comm Impact	94,640	94,640	-	94,640	-	94,640	-
83530 Four Corners Sewer/Water Impro	830,000	830,000	-	830,000	193,221	682,645	(45,865)
84103 Storrs Center Reserve	3,463,777	3,473,099	(9,323)	3,463,777	94,855	2,829,650	539,272
84106 Fern Road Bus Garage	9,834	9,834	-	9,834	-	11,347	(1,513)
84107 Mansfield Tomorrow	20,000	20,000	-	20,000	-	-	20,000
84122 Improvements Storrs Rd Urban	2,500,000	1,066,505	1,433,495	2,500,000	-	2,157,942	342,058
84123 Streetscape/Ped.Improv. DOT	1,474,800	665,874	808,926	1,474,800	1,400	566,462	906,938
84124 Imprvmnts StorrsRd DOT/Lieber	2,250,000	2,228,284	21,716	2,250,000	-	2,885,594	(635,594)
84125 StorrsCtr Inter Transp CtrDesign	612,500	336,712	275,788	612,500	-	343,283	269,217
84126 Parking Garage Transit Hub	10,000,000	10,635,219	(635,219)	10,000,000	-	11,328,221	(1,328,221)
84127 DECD STEAP#2 Pha1A+Dog Lane Con	500,000	500,000	-	500,000	-	881,092	(381,092)
84129 Omnibus Budget Bill Feb2009	552,000	489,226	62,774	552,000	-	781,498	(229,498)
84130 Bus Facilities Program (FTA)	6,175,000	5,084,266	1,090,734	6,175,000	-	5,345,123	829,877
84131 DECD STEAP 4 Village Street Utilities	500,000	493,996	6,004	500,000	-	493,996	6,004
84132 Leyland/EDR Infrastructure (\$3M)	3,000,000	2,244,276	755,724	3,000,000	-	2,600,184	399,816
84133 DECD Brownfield Remediation	450,000	450,000	-	450,000	-	450,000	-
84135 Town Square	978,502	976,302	2,200	978,502	-	916,416	62,086
84136 Main Street Investment Grant	500,000	499,730	270	500,000	-	499,580	420
84137 Parking Garage Repairs/Maintenance	50,063	100,063	(50,000)	50,063	-	-	50,063
84170 HUD Community Challenge Grant	619,780	619,786	(6)	619,780	-	605,643	14,137
<b>Total Community Development:</b>	<b>34,580,895</b>	<b>30,817,811</b>	<b>3,763,084</b>	<b>34,580,895</b>	<b>289,475</b>	<b>33,473,314</b>	<b>818,106</b>

Revenues

Expenses

Account and Description	Revenues			Expenses			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
82801 Fire & Emerg Serv Comm Equipment	50,000	50,000	-	50,000	16,687	18,805	14,508
82819 Vehicle Key Boxes	16,500	16,500	-	16,500	-	16,350	150
82823 Rescue Equipment	58,000	58,000	-	58,000	13,273	30,157	14,570
82824 Fire Hose	38,000	38,000	-	38,000	43,461	27,879	(33,340)
82827 Fire Personal Protective Equipment	101,000	101,000	-	101,000	-	44,931	56,069
82829 Replacement ET507	465,000	465,000	-	465,000	456,993	-	8,007
82830 Thermal Imager Cameras	19,500	19,500	-	19,500	-	19,500	-
82834 Personnel Accountability Software	12,000	12,000	-	12,000	3,213	10,076	(1,288)
82837 Automated Chest Compression Units	41,019	41,019	-	41,019	-	41,019	-
82838 Commercial Gear Washer	6,375	6,375	-	6,375	-	6,375	-
82902 Fire Ponds	56,500	56,500	-	56,500	-	34,960	21,540
<b>Total Public Safety:</b>	<b>863,894</b>	<b>863,894</b>	<b>-</b>	<b>863,894</b>	<b>533,627</b>	<b>250,051</b>	<b>80,216</b>

Community Services

Revenues

Expenses

Account and Description	Revenues			Expenses			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
44120 Mansfield Community Playground	525,404	526,469	(1,064)	525,404	1,166	514,679	9,559
84809 Senior Center Chairs	20,000	20,000	-	20,000	20,000	-	-
85102 BCP Restroom Improvements	13,000	13,000	-	13,000	-	4,500	8,500
85105 Open Space Purchase	3,369,389	3,369,355	34	3,369,389	-	3,297,945	71,444
85107 Open Space - Bonded	1,040,000	-	1,040,000	1,040,000	-	46,900	993,100
85804 Community Center Equipment	415,900	415,900	-	415,900	-	412,187	3,713
85806 Skate Park	130,429	130,429	-	130,429	-	130,429	-
85811 Playscapes New/Replacements	140,000	140,000	-	140,000	3,200	128,846	7,954
85812 Comm Center Facility Upgrades	55,067	55,067	-	55,067	-	55,067	-
85816 Park Improvements	311,795	312,295	(500)	311,795	2,770	300,876	8,149
85824 Playscape Resurfacing	67,000	67,000	-	67,000	-	56,830	10,170
85835 Parks & Preserves Management	35,457	35,457	-	35,457	-	-	35,457
<b>Total Community Services:</b>	<b>6,123,441</b>	<b>5,084,972</b>	<b>1,038,470</b>	<b>6,123,441</b>	<b>27,136</b>	<b>4,948,260</b>	<b>1,148,046</b>

Capital Projects as of 4-28-16  
Facilities Management

*Revenues*

*Expenses*

<u>Account and Description</u>	<u>Revenues</u>			<u>Expenses</u>			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
86260 Maintenance Projects	1,028,391	1,028,391	-	1,028,391	6,200	841,735	180,456
86290 Roof Repairs	269,900	269,900	-	269,900	9,200	233,576	27,124
86292 School Building Maintenance	770,000	770,000	-	770,000	49,944	590,704	129,352
86293 Security Improvements	75,000	75,000	-	75,000	2,324	55,377	17,299
86294 Vault Climate Control	20,000	20,000	-	20,000	-	-	20,000
86295 Emergency Generators	102,025	102,025	-	102,025	-	85,809	16,216
86296 Oil Tank Repairs	40,000	40,000	-	40,000	-	30,505	9,495
86298 School Security Competitive Grant	133,828	133,828	-	133,828	-	133,828	-
86304 Comm Center Repairs & Improvements	45,133	45,133	-	45,133	-	43,921	1,213
86305 Fire Station Repairs & Improvements	133,000	133,000	-	133,000	3,245	66,856	62,899
86306 Library Bldg Repairs & Improvements	125,000	125,000	-	125,000	1,861	48,303	74,836
86307 Senior Center Bldg Repairs & Improvements	48,000	48,000	-	48,000	8,080	29,391	10,529
86308 Town Hall Bldg Repairs & Improvements	64,000	64,000	-	64,000	8,364	6,447	49,189
86309 Furniture & Fixtures	25,000	25,000	-	25,000	-	10,129	14,871
86310 Elementary School Cleaning Equipment	10,000	10,000	-	10,000	-	-	10,000
86311 Tractor Replacement	20,000	20,000	-	20,000	-	20,000	-
86315 Day Care Building Repairs	20,000	20,000	-	20,000	-	-	20,000
86316 Joshua's Trust Building Repairs	2,500	2,500	-	2,500	800	-	1,700
86317 Public Works Building Repairs	10,000	10,000	-	10,000	-	6,083	3,917
86318 Facilities Study	100,000	100,000	-	100,000	103,294	-	(3,294)
<b>Total Facilities Management:</b>	<b>3,041,777</b>	<b>3,041,777</b>	<b>-</b>	<b>3,041,777</b>	<b>193,312</b>	<b>2,202,665</b>	<b>645,800</b>

## Revenues

## Expenses

Account and Description	Revenues			Expenses			
	Adjusted Budget	Received	Balance	Adjusted Budget	Encumbrance	Expenses	Balance
83101 Tree Replacement	62,500	62,500	-	62,500	15,000	48,382	(882)
83302 Sm Bridges & Culverts	329,084	329,084	-	329,084	-	278,569	50,515
83303 Large Bridge Maintenance	566,286	566,286	-	566,286	-	480,862	85,424
83306 Stone Mill Bridge	1,151,292	1,128,646	22,646	1,151,292	-	1,107,303	43,989
83308 Town Walkways/Transp Enhancemt	951,644	952,994	(1,350)	951,644	-	806,368	145,276
83309 Laurel Lane Bridge	1,340,600	1,284,200	56,400	1,340,600	-	1,305,923	34,677
83401 Road Drainage	608,811	609,840	(1,029)	608,811	29,346	471,826	107,639
83510 Guide Rails	77,697	79,145	(1,448)	77,697	9,095	55,495	13,107
83524 Road Resurfacing	4,072,887	3,887,957	184,930	4,072,887	61,432	3,631,369	380,086
83531 North Eagleville Walkway	297,164	297,164	-	297,164	-	297,164	-
83638 Small Dump Trucks & Sanders	84,896	84,896	-	84,896	-	84,896	0
83639 Large Dump Trucks	349,000	349,000	-	349,000	-	349,161	(161)
83640 Gas Pumps	515,000	515,000	-	515,000	62,500	15,837	436,663
83641 Mowers & Attachments	80,000	80,000	-	80,000	22,130	57,998	(128)
83642 WINCOG Equipment - Regional	15,319	15,319	-	15,319	-	15,319	-
83643 Pavement Management System	49,950	49,950	-	49,950	-	49,950	-
83644 Street Signs	60,000	60,000	-	60,000	2,826	42,087	15,087
83645 Skid Steer Tractor w/attachments	70,225	70,225	-	70,225	-	70,225	-
83646 Public Works Small Equipment	10,798	10,798	-	10,798	1,056	6,005	3,737
83729 Snowplows	26,500	26,500	-	26,500	-	26,500	-
83733 Storrs Center Equipment	175,000	179,450	(4,450)	175,000	3,577	161,818	9,605
83734 Small Dump Truck & Sanders	6,000	6,000	-	6,000	-	6,000	-
83735 Transfer Station Truck & Equipment	241,000	48,200	-	241,000	17,450	225,230	(1,680)
83836 Vac All Truck	79,681	79,681	-	79,681	-	-	79,681
83838 Scale for front end loader	10,000	10,000	-	10,000	-	-	10,000
83911 Engineering Cad Upgrades	224,500	224,500	-	224,500	2,575	204,745	17,180
83917 GPS Units - Additional Units	15,000	-	15,000	15,000	-	15,000	-
Total Public Works:	11,470,835	11,007,335	270,699	11,470,835	226,987	9,814,032	1,429,816

Capital Projects as of 4-28-16

Revenue/Expenditure Summary

Revenues

Expenses

<u>Account and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			
	<u>Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
General Government	1,511,594	1,524,860	(13,267)	1,511,594	25,882	1,379,104	106,608
Community Development	34,580,895	30,817,811	3,763,084	34,580,895	289,475	33,473,314	818,106
Public Safety	863,894	863,894	-	863,894	533,627	250,051	80,216
Community Services	6,123,441	5,084,972	1,038,470	6,123,441	27,136	4,948,260	1,148,046
Facilities Management	3,041,777	3,041,777	-	3,041,777	193,312	2,202,665	645,800
Public Works	11,470,835	11,007,335	270,699	11,470,835	226,987	9,814,032	1,429,816
<b>Grand Total:</b>	<b>\$ 57,592,436</b>	<b>\$ 52,340,650</b>	<b>\$ 5,058,986</b>	<b>\$ 57,592,436</b>	<b>\$ 1,296,418</b>	<b>\$ 52,067,427</b>	<b>\$ 4,228,591</b>

**Town of Mansfield**  
**Debt Service Fund**  
**Balance Sheet**  
**March 31, 2016**  
 (with comparative totals for March 31, 2015)

	<u>2016</u>	<u>2015</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$ <u>46,426</u>	\$ <u>119,770</u>
Total Assets	<u><u>46,426</u></u>	<u><u>119,770</u></u>
<b>Liabilities and Fund Balance</b>		
<b>Liabilities</b>		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>46,426</u>	<u>119,770</u>
Total Liabilities and Fund Balance	\$ <u><u>46,426</u></u>	\$ <u><u>119,770</u></u>

**Town of Mansfield**  
**Debt Service Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**March 31, 2016**  
 (with comparative totals for March 31, 2015)

	Budget 2015/16	2016	2015
<b>Operating Transfers</b>			
General Fund	\$ 285,000	\$ 285,000	\$ 325,000
Total Operating Transfers	285,000	285,000	325,000
Total Rev & Oper Trans	285,000	285,000	325,000
<b>Expenditures</b>			
Principal Payments	220,000	220,000	220,000
Interest Payments	80,325	80,325	86,925
Total Expenditures	300,325	300,325	306,925
Excess (Deficiency) of Revenues	(15,325)	(15,325)	18,075
Fund Balance, July 1	61,751	61,751	101,695
Fund Balance plus Cont. Capital, Mar 31	\$ 46,426	\$ 46,426	\$ 119,770

**Town of Mansfield  
Debt Service Fund  
Estimated Revenues, Expenditures and Changes in Fund Balance**

	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
<b>Revenues:</b>									
Bonds	\$ 133,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Income	55,542	-	-	-	-	-	-	-	-
Interest on Unspent Balance	-	1,285	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>188,542</b>	<b>1,285</b>	<b>-</b>						
Operating Transfers In - General Fund	760,000	825,000	825,000	675,000	325,000	285,000	285,000	285,000	275,000
Operating Transfers In - CNR Fund	150,000	-	-	-	-	-	-	-	-
Operating Transfers In - MS Fund	-	-	-	-	-	-	-	-	-
<b>Total Revenues and Operating Transfers In</b>	<b>1,098,542</b>	<b>826,285</b>	<b>825,000</b>	<b>675,000</b>	<b>325,000</b>	<b>285,000</b>	<b>285,000</b>	<b>285,000</b>	<b>275,000</b>
<b>Expenditures:</b>									
Principal Retirement	455,000	460,000	460,000	365,000	-	-	-	-	-
Interest	64,765	45,656	25,900	5,220	-	-	-	-	-
Principal Retirement - GOB 2011	-	-	-	-	220,000	220,000	220,000	220,000	220,000
Interest - GOB 2011	-	91,706	93,525	93,525	86,925	80,325	73,725	67,125	60,525
Lease Purchase - Co-Gen/Pool Covers	64,129	78,134	78,134	-	-	-	-	-	-
Lease Purchase - CIP Equip 08/09	113,886	113,886	113,886	113,886	-	-	-	-	-
Lease Purchase - CIP Equip 09/10	87,617	87,617	70,641	58,019	58,019	-	-	-	-
Financial/Issuance Costs	110,206	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>895,603</b>	<b>876,999</b>	<b>842,086</b>	<b>635,650</b>	<b>364,944</b>	<b>300,325</b>	<b>293,725</b>	<b>287,125</b>	<b>280,525</b>
Revenues and Other Financing Sources Over/(Under) Expend	202,939	(50,714)	(17,086)	39,350	(39,944)	(15,325)	(8,725)	(2,125)	(5,525)
und Balance, July 1	(72,794)	130,145	79,431	62,345	101,695	61,751	46,426	37,701	35,576
und Balance, June 30	\$ 130,145	\$ 79,431	\$ 62,345	\$ 101,695	\$ 61,751	\$ 46,426	\$ 37,701	\$ 35,576	\$ 30,051

**Town of Mansfield  
Debt Service Fund  
Estimated Revenues, Expenditures and Changes in Fund Balance**

	<u>FY 19/20</u>	<u>FY 20/21</u>	<u>FY 21/22</u>	<u>FY 22/23</u>	<u>FY 23/24</u>	<u>FY 24/25</u>	<u>FY 25/26</u>
	<u>Projected</u>						
<b>Revenues:</b>							
Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Income	-	-	-	-	-	-	-
Interest on Unspent Balance	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>						
Operating Transfers In - General Fund	275,000	275,000	255,000	250,000	250,000	240,000	210,000
Operating Transfers In - CNR Fund	-	-	-	-	-	-	-
Operating Transfers In - MS Fund	-	-	-	-	-	-	-
<b>Total Revenues and Operating Transfers In</b>	<b>275,000</b>	<b>275,000</b>	<b>255,000</b>	<b>250,000</b>	<b>250,000</b>	<b>240,000</b>	<b>210,000</b>
<b>Expenditures:</b>							
Principal Retirement	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Principal Retirement - GOB 2011	220,000	220,000	220,000	220,000	220,000	220,000	200,000
Interest - GOB 2011	53,925	47,325	40,725	33,850	25,600	16,800	8,000
Lease Purchase - Co-Gen/Pool Covers	-	-	-	-	-	-	-
Lease Purchase - CIP Equip 08/09	-	-	-	-	-	-	-
Lease Purchase - CIP Equip 09/10	-	-	-	-	-	-	-
Financial/Issuance Costs	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>273,925</b>	<b>267,325</b>	<b>260,725</b>	<b>253,850</b>	<b>245,600</b>	<b>236,800</b>	<b>208,000</b>
<b>Revenues and Other Financing Sources Over/(Under) Expend</b>	<b>1,075</b>	<b>7,675</b>	<b>(5,725)</b>	<b>(3,850)</b>	<b>4,400</b>	<b>3,200</b>	<b>2,000</b>
Fund Balance, July 1	30,051	31,126	38,801	33,076	29,226	33,626	36,826
Fund Balance, June 30	<u>\$ 31,126</u>	<u>\$ 38,801</u>	<u>\$ 33,076</u>	<u>\$ 29,226</u>	<u>\$ 33,626</u>	<u>\$ 36,826</u>	<u>\$ 38,826</u>

**Town of Mansfield**  
**Solid Waste Disposal Fund**  
**Balance Sheet**  
**March 31, 2016**  
(with comparative totals for March 31, 2015)

	<u>2016</u>	<u>2015</u>
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 521,702	\$ 516,137
Accounts Receivable, net	-	(2,570)
	<u>521,702</u>	<u>513,567</u>
<b>Fixed Assets</b>		
Land	8,500	8,500
Buildings & Equipment	609,135	578,173
Less: Accumulated Depreciation	(538,218)	(525,880)
	<u>79,417</u>	<u>60,793</u>
Total Assets	<u><u>601,119</u></u>	<u><u>574,360</u></u>
<b>Liabilities and Retained Earnings</b>		
<b>Current Liabilities</b>		
Sales Tax Payable	355	-
Accrued Compensated Absences	13,642	11,143
Refundable Deposits	17,569	18,951
	<u>31,566</u>	<u>30,095</u>
<b>Long-Term Liabilities</b>		
Landfill Postclosure Costs	80,000	84,000
	<u>80,000</u>	<u>84,000</u>
Total Liabilities	<u>111,566</u>	<u>114,095</u>
Retained Earnings	<u>489,554</u>	<u>460,265</u>
Total Liabilities and Fund Balance	<u><u>\$ 601,119</u></u>	<u><u>\$ 574,360</u></u>

Town of Mansfield  
Solid Waste Disposal Fund  
Comparative Statement of Revenues, Expenditures  
and Changes in Fund Balance  
March 31, 2016  
(with comparative totals for March 31, 2015)

	Budget 2015/16	2016	2015
<b>Revenues</b>			
Transfer Station Fees	\$ 120,000	\$ 95,097	\$ 80,719
Garbage Collection Fees	1,165,300	768,562	825,391
Fee Waivers	-	3,780	5,296
Sale of Recyclables	4,000	5,367	5,566
Scrap Metals	8,000	7,215	5,544
Other Revenues	900	3,277	1,336
<b>Total Revenues</b>	<u>1,298,200</u>	<u>883,299</u>	<u>923,851</u>
<b>Expenditures</b>			
Hauler's Tipping Fees	166,700	104,495	93,774
Mansfield Tipping Fees	56,300	27,105	26,567
Wage & Fringe Benefits	359,385	234,695	201,536
Computer Software	4,500	4,740	4,440
Trucking Fee	2,800	30,656	28,800
Recycle Cost	16,900	22,621	6,230
Contract Pickup	573,160	371,065	345,431
Supplies & Services	24,640	16,960	18,999
Depreciation Expense	11,000	8,250	8,250
Hazardous Waste	18,500	13,452	12,791
Equipment Parts/Other	49,950	9,867	7,168
LAN/WAN Expenditures	10,000	7,500	7,500
<b>Total Expenditures</b>	<u>1,293,835</u>	<u>851,406</u>	<u>761,485</u>
Net Income (Loss)	4,365	31,893	162,366
Retained Earnings, July 1	<u>457,661</u>	<u>457,661</u>	<u>297,898</u>
Retained Earnings, Mar 31	<u>\$ 462,026</u>	<u>\$ 489,554</u>	<u>\$ 460,265</u>

**Town of Mansfield**  
**Health Insurance Fund**  
**Balance Sheet**  
**March 31, 2016**  
(with comparative totals for March 31, 2015)

	<u>2016</u>	<u>2015</u>
<b>Assets</b>		
Cash and cash equivalents	\$ <u>1,818,417</u>	\$ <u>1,467,004</u>
Total Assets	<u>1,818,417</u>	<u>1,467,004</u>
<b>Liabilities and Fund Equity</b>		
<b>Liabilities</b>		
Accrued Medical Claims	581,000	440,000
Accounts Payable	<u>10,000</u>	<u>-</u>
Total Liabilities	<u>591,000</u>	<u>440,000</u>
<b>Fund Balance</b>		
Net Contributed Capital	400,000	400,000
Fund Balance - Available	<u>827,417</u>	<u>627,004</u>
Total Fund Balance	<u>1,227,417</u>	<u>1,027,004</u>
<b>Total Liabilities and Fund Balance</b>	<b>\$ <u>1,818,417</u></b>	<b>\$ <u>1,467,004</u></b>

**Town of Mansfield**  
**Health Insurance Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**March 31, 2016**  
 (with comparative totals for March 31, 2015)

	2016	2015
<b>Revenues</b>		
Premium income	\$ 7,235,554	\$ 6,175,661
Interest income	4,049	2,749
	7,239,602	6,178,410
<b>Expenditures</b>		
Payroll	135,305	105,190
Administrative expenses	740,066	663,070
Medical claims	5,714,674	6,833,818
Consultants	-	36,509
Employee Wellness Program	31,800	30,800
Payment in lieu of Insurance	81,183	77,905
Medical Supplies	31,260	47,719
LAN/WAN Expenditures	7,500	7,500
	6,741,788	7,802,511
Excess (Deficiency) of Revenues	497,814	(1,624,101)
Contributed Capital	400,000	400,000
Fund Balance, July 1	329,603	2,251,105
Fund Balance plus Cont. Capital, Mar 31	\$ 1,227,417	\$ 1,027,004

MONTH	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Avg. '91- Present	5 Yr. Avg. '11-'15
JANUARY	\$ 333,923	\$ 342,476	\$ 358,256	\$ 356,891	\$ 364,331	\$ 508,001	\$ 454,813	\$ 389,841	\$ 497,371	\$ 461,600	\$ 596,583	\$ 684,680	\$ 204,233	\$ 662,815	\$ 313,481	\$ 488,893
FEBRUARY	331,286	340,298	305,259	492,485	527,867	629,924	521,301	497,159	550,094	480,989	525,952	678,239	916,556	672,054	365,719	630,366
MARCH	358,881	386,649	409,245	392,138	482,188	399,055	482,221	519,594	600,223	503,600	613,319	618,690	1,077,897	703,019	364,259	682,746
APRIL	259,835	402,093	443,382	321,989	484,465	476,056	473,587	517,452	513,677	461,016	512,034	588,271	703,022		305,573	555,604
MAY	387,515	391,287	387,104	383,505	562,876	516,518	511,932	346,650	398,403	557,547	662,586	522,070	509,140		325,380	529,949
JUNE	347,060	357,517	399,827	386,641	606,023	425,253	419,214	465,244	483,975	468,241	494,196	595,866	648,834		323,016	538,222
JULY	353,025	332,653	368,941	409,635	430,780	493,991	534,203	667,615	410,100	471,363	548,338	726,844	670,831		331,337	565,495
AUGUST	286,808	327,584	323,401	499,754	554,171	567,129	520,970	583,042	443,808	576,008	571,304	642,551	543,358		338,438	555,406
SEPTEMBER	323,667	302,399	298,440	415,053	430,908	438,495	438,428	320,452	475,683	386,452	438,160	807,550	585,211		305,245	538,611
OCTOBER	312,245	275,610	351,888	370,945	384,033	440,640	518,768	524,875	429,967	526,558	480,679	804,719	601,860		312,868	568,757
NOVEMBER	342,691	448,834	299,882	370,405	489,535	383,653	461,484	371,112	419,740	468,559	532,440	699,223	636,890		306,223	551,370
DECEMBER	415,554	358,577	343,209	427,447	436,589	358,543	368,522	502,648	451,734	429,097	488,762	962,302	591,806		319,131	584,740
ANNUAL TOTAL	4,062,490	4,265,977	4,288,835	4,826,866	5,753,767	5,637,258	5,705,441	5,705,685	5,674,774	5,791,031	6,464,352	8,331,006	7,689,638	2,037,888	3,812,145	6,790,160
MONTHLY AVG	\$ 338,541	\$ 355,498	\$ 357,403	\$ 402,239	\$ 479,481	\$ 469,772	\$ 475,453	\$ 475,474	\$ 472,898	\$ 482,586	\$ 538,696	\$ 694,251	\$ 640,803	\$ 679,296	\$ 337,274	\$ 565,847
% INCREASE	33.91%	5.01%	0.54%	12.54%	19.20%	-3.02%	1.21%	0.00%	-0.54%	2.05%	11.63%	28.88%	-7.70%	6.01%	10.26%	6.86%



**Town of Mansfield**  
**Workers' Compensation Fund**  
**Balance Sheet**  
**March 31, 2016**  
 (with comparative totals for March 31, 2015)

	<u>2016</u>		<u>2015</u>
<b>Assets</b>			
Cash and Cash Equivalents	\$ (108,480)	\$	(112,973)
Prepaid Insurance	<u>128,993</u>		<u>125,924</u>
<b>Total Assets</b>	<u><u>20,513</u></u>		<u><u>12,951</u></u>
 <b>Liabilities and Fund Balance</b>			
<b>Liabilities</b>			
Accounts Payable	<u>-</u>		<u>-</u>
<b>Total Liabilities</b>	<u>-</u>		<u>-</u>
Retained Earnings	<u>20,513</u>		<u>12,951</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 20,513</u></u>	<u>\$</u>	<u><u>12,951</u></u>

**Town of Mansfield**  
**Workers' Compensation Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**March 31, 2016**  
 (with comparative totals for March 31, 2015)

	<u>Budget</u> <u>2015/16</u>	<u>2016</u>	<u>2015</u>
<b>Revenues</b>			
Premium Income	\$ 518,810	\$ 381,570	\$ 376,545
Total Revenues	<u>518,810</u>	<u>381,570</u>	<u>376,545</u>
<b>Expenditures</b>			
Workers' Compensation Insurance	<u>518,810</u>	<u>394,365</u>	<u>376,981</u>
Total Expenditures	<u>518,810</u>	<u>394,365</u>	<u>376,981</u>
Net Income (Loss)	-	(12,795)	(436)
Retained Earnings, July 1	<u>33,308</u>	<u>33,308</u>	<u>13,387</u>
Retained Earnings, Mar 31	<u>\$ 33,308</u>	<u>\$ 20,513</u>	<u>\$ 12,951</u>

**Town of Mansfield**  
**Management Services Fund**  
**Balance Sheet**  
**March 31, 2016**  
(with comparative totals for March 31, 2015)

	2016	2015
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 1,786,358	\$ 1,301,138
Due From Region/Town	-	-
Accounts Receivable, net	36,161	32,266
Inventory	1,665	10,071
	1,824,183	1,343,475
<b>Fixed Assets</b>		
Land	145,649	145,649
Buildings	226,679	226,679
Office Equipment	2,377,281	2,424,972
Less: Accumulated Depreciation	(1,545,964)	(1,448,222)
	1,203,645	1,349,078
Total Assets	3,027,829	2,692,553
<b>Liabilities and Retained Earnings</b>		
<b>Liabilities</b>		
Accounts Payable	-	183,254
	-	183,254
<b>Equity</b>		
Contributed Capital	146,000	146,000
Retained Earnings	2,881,829	2,363,299
	3,027,829	2,509,299
Total Liabilities and Fund Balance	\$ 3,027,829	\$ 2,692,553

**Town of Mansfield**  
**Management Services Fund**  
**Estimated Statement of Revenues, Expenditures**  
**and Changes in Retained Earnings**  
**March 31, 2016**

	<u>Budget</u> <u>2015/16</u>	<u>Actual</u> <u>2015/16</u>	<u>Actual</u> <u>2014/15</u>
<b>Revenues</b>			
Mansfield Board of Education	\$ 166,300	\$ 124,725	\$ 46,553
Region 19	114,670	86,003	84,315
Town of Mansfield	11,000	8,250	7,958
Communication Service Fees	223,330	172,429	167,992
Copier Service Fees	215,440	159,487	158,006
Energy Service Fees	1,788,030	1,316,508	1,309,485
Rent	72,450	54,999	54,338
Rent - Telecom Tower	165,000	140,260	129,687
Sale of Supplies	57,000	13,207	31,533
CNR Fund	185,000	138,750	138,750
Health Insurance Fund	10,000	7,500	7,500
Solid Waste Fund	10,000	7,500	7,500
Sewer Operating Fund	3,000	2,250	2,250
Postal Charges	82,040	61,530	65,355
USF Credits	28,340	34,435	31,643
	<u>3,131,600</u>	<u>2,327,833</u>	<u>2,242,865</u>
<b>Expenditures</b>			
Salaries & Benefits	463,770	319,892	309,832
Training	6,750	244	550
Repairs & Maintenance	31,950	13,700	6,678
Professional & Technical	19,450	1,145	17,710
Insurance	-	3,026	2,533
System Support	118,912	87,617	84,871
Copier Maintenance Fees	82,000	54,963	114,271
Communication Equipment	178,535	108,437	166,137
Supplies and Software Licensing	15,300	7,109	28,509
Equipment	191,838	99,654	149,903
Postage	60,000	50,226	53,233
Energy	1,668,200	1,042,784	1,358,486
Miscellaneous	85,390	23,333	77,053
	<u>2,922,095</u>	<u>1,812,131</u>	<u>2,369,766</u>
Sub-Total Expenditures	<u>2,922,095</u>	<u>1,812,131</u>	<u>2,369,766</u>
Depreciation	223,750	167,813	153,773
Equipment Capitalized	<u>(28,838)</u>	<u>(99,654)</u>	<u>(149,903)</u>
Total Expenditures	<u>3,117,007</u>	<u>1,880,289</u>	<u>2,373,636</u>
Net Income (Loss)	14,593	447,543	(130,771)
Retained Earnings, July 1	<u>2,580,287</u>	<u>2,580,287</u>	<u>2,640,070</u>
Retained Earnings, Mar 31	<u>\$ 2,594,880</u>	<u>\$ 3,027,829</u>	<u>\$ 2,509,299</u>

**Town of Mansfield  
Transit Services Fund  
Balance Sheet  
March 31, 2016**

	<u>Parking Garage 2016</u>	<u>Intermodal Center 2016</u>	<u>WRTD 2016</u>	<u>Total 2016</u>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 2,790	\$ 34,942	\$ (11,674)	\$ 26,060
Accounts Receivable	219,590	-	-	219,590
Infrastructure	11,171,404	2,376,320	-	13,547,724
Accum Depr -Infrastructure	<u>(868,887)</u>	<u>(102,982)</u>	<u>-</u>	<u>(971,869)</u>
<b>Total Assets</b>	<u><u>10,524,897</u></u>	<u><u>2,308,280</u></u>	<u><u>(11,674)</u></u>	<u><u>12,821,505</u></u>
<b>Liabilities and Fund Balance</b>				
<b>Liabilities</b>				
Accounts Payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance</b>	<u>10,524,897</u>	<u>2,308,280</u>	<u>(11,674)</u>	<u>12,821,505</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 10,524,897</u></u>	<u><u>\$ 2,308,280</u></u>	<u><u>\$ (11,674)</u></u>	<u><u>\$ 12,821,505</u></u>

**Town of Mansfield**  
**Transit Services Fund - Combined**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**March 31, 2016**

	<u>Parking Garage 2016</u>	<u>Intermodal Center 2016</u>	<u>WRTD 2016</u>	<u>Total 2016</u>
<b>Revenues</b>				
Transient Fees	\$ 158,330	\$ -	\$ -	\$ 158,330
Monthly Fees	237,700	-	-	237,700
Violation Revenue	21,814	-	-	21,814
Misc Revenue	(266)	295	-	29
Rental Income	-	16,500	-	16,500
	<u>417,578</u>	<u>16,795</u>	<u>-</u>	<u>434,373</u>
Total Revenues				
<b>Expenditures</b>				
Salaries & Wages	58,726	21,361	-	80,087
Benefits	13,383	416	-	13,800
Dial-A-Ride	-	-	55,192	55,192
Utilities	28,170	-	-	28,170
WRTD - Windham Reg Transit District	-	-	7,896	7,896
WRTD - Pre-Paid Fare	-	-	14,028	14,028
Cleaning & Maintenance Service	20,393	14,801	-	35,194
WRTD - Disable Transport	-	-	58,887	58,887
Management Fee	11,469	-	-	11,469
Phone Service	8,006	-	-	8,006
Refuse Collection	-	414	-	414
Insurance	6,480	-	-	6,480
Electric	-	12,666	-	12,666
Natural Gas	-	2,873	-	2,873
Credit Card Fees	8,945	-	-	8,945
Office Supplies	341	488	-	829
Professional & Technical Services	8,501	-	-	8,501
Advertising	-	77	-	77
Security	2,304	-	-	2,304
Equipment Expense	13,294	7,865	-	21,159
Depreciation Expense	124,238	44,556	-	168,794
Cable TV Service	-	772	-	772
Miscellaneous	1,458	1,674	-	3,132
Incentive Fee	5,620	-	-	5,620
Building Repairs	-	683	-	683
	<u>322,967</u>	<u>108,647</u>	<u>136,004</u>	<u>567,618</u>
Total Expenditures				
<b>Operating Transfers</b>				
Transfer Out - Capital Projects Fund	(276,235)	-	-	(276,235)
Transfer In - General Fund	-	-	99,038	99,038
Transfer In - Capital Projects Fund	-	75,000	25,000	100,000
	<u>(276,235)</u>	<u>75,000</u>	<u>124,038</u>	<u>(77,198)</u>
Total Operating Transfers				
Excess (Deficiency) of Revenues	(181,624)	(16,852)	(11,967)	(210,443)
Fund Balance, July 1	10,706,522	2,325,132	293	13,031,947
Fund Balance plus Cont. Capital, Mar 31	<u>\$ 10,524,896</u>	<u>\$ 2,308,280</u>	<u>\$ (11,674)</u>	<u>\$ 12,821,505</u>

**Town of Mansfield  
Cemetery Fund  
Balance Sheet  
March 31, 2016**  
(with comparative totals for March 31, 2015)

	2016	2015
<b>Assets</b>		
Cash and Cash Equivalents	\$ (11,207)	\$ (161,176)
Investments	286,455	451,029
Total Assets	275,248	289,853
 <b>Liabilities and Fund Balance</b>		
<b>Liabilities</b>		
Accounts Payable	-	-
Total Liabilities	-	-
 <b>Fund Balance</b>		
Reserve for Perpetual Care	250,000	250,000
Reserve for Non-Expendable Trust	1,200	1,200
Unreserved	24,048	38,653
Total Fund Balance	275,248	289,853
 Total Liabilities and Fund Balance	\$ 275,248	\$ 289,853

Town of Mansfield  
Cemetery Fund  
Comparative Statement of Revenues, Expenditures  
and Changes in Fund Balance  
March 31, 2016  
(with comparative totals for March 31, 2015)

	<u>Budget</u> <u>2015/16</u>	<u>2016</u>	<u>2015</u>
<b>Revenues</b>			
Investment Income	\$ 12,000	\$ 7,180	\$ 15,854
Unrealized Gain/Loss on Investments	5,000	10,721	2,021
Sale of Plots	2,400	1,375	4,800
	<u>19,400</u>	<u>19,277</u>	<u>22,674</u>
<b>Operating Transfers</b>			
Transfer from General Fund	<u>20,000</u>	<u>15,000</u>	<u>27,000</u>
Total Operating Transfers	<u>20,000</u>	<u>15,000</u>	<u>27,000</u>
Total Rev & Oper Transfers	<u>39,400</u>	<u>34,277</u>	<u>49,674</u>
<b>Expenditures</b>			
Salaries	5,200	2,964	3,632
Cemetery Maintenance	12,000	11,841	9,296
Mowing Service	18,750	9,925	7,405
Total Expenditures	<u>35,950</u>	<u>24,729</u>	<u>20,334</u>
Excess (Deficiency) of Revenues	3,450	9,547	29,340
Fund Balance, July 1	<u>265,701</u>	<u>265,701</u>	<u>260,513</u>
Fund Balance, Mar 31	<u>\$ 269,151</u>	<u>\$ 275,248</u>	<u>\$ 289,853</u>

**Town of Mansfield  
Investment Pool  
March 31, 2016**

	<u>Market Value June 30, 2015</u>	<u>Market Value Sep 30, 2015</u>	<u>Market Value Dec 31, 2015</u>	<u>Market Value Mar 31, 2016</u>	<u>Fiscal 15/16 Change In Value</u>
<b>Stock Funds</b>					
Fidelity Investments					
Select Utilities Growth	\$ 72,988.51	\$	\$	\$	\$ (72,988.51)
<b>Total Stock Funds</b>	<u>72,988.51</u>				<u>(72,988.51)</u>
<b>Bond Funds</b>					
Wells Fargo Advantage					
Wells Fargo Income Plus - Inv	74,368.41	74,698.89	74,349.11	76,831.10	2,462.69
T. Rowe Price					
U.S. Treasury Long	87,464.83	91,012.64	90,603.48	97,772.14	10,307.31
Vanguard Investments					
GNMA Fund	111,317.28	112,615.41	112,595.24	114,745.23	3,427.95
<b>Total Bond Funds</b>	<u>273,150.52</u>	<u>278,326.94</u>	<u>277,547.83</u>	<u>289,348.47</u>	<u>16,197.95</u>
<b>Total Investments</b>	<u>\$ 346,139.03</u>	<u>\$ 278,326.94</u>	<u>\$ 277,547.83</u>	<u>\$ 289,348.47</u>	<u>\$ (56,790.56)</u>

**Town of Mansfield  
Investment Pool  
March 31, 2016**

	Equity Percentage	Equity In Investments
Cemetery Fund	99.000%	286,454.99
School Non-Expendable Trust Fund	1.000%	2,893.48
 Total Equity by Fund	 100.000%	 289,348.47

Investments	Market Value
<u>Bond Funds:</u>	
Wells Fargo Advantage -Income Plus	76,831.10
T. Rowe Price - U. S. Treasury Long-Term	97,772.14
Vanguard - GNMA Fund	114,745.23
 Bond Funds	 289,348.47

Allocation	Amount	Percentage
Bonds	289,348.47	100.00%
 Total Investments	 289,348.47	 100.00%

**Eastern Highlands Health District**  
**General Fund**  
**Balance Sheet**  
**March 31, 2016**  
(with comparative totals for March 31, 2015)

	<u>2016</u>	<u>2015</u>	
<b>Assets</b>			
Cash and Cash Equivalents	\$ 339,931	\$ 339,950	
<b>Total Assets</b>	<u>339,931</u>	<u>339,950</u>	
<b>Liabilities and Fund Balance</b>			
<b>Liabilities</b>			
Accounts Payable	<u>-</u>	<u>-</u>	
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	
<b>Fund Balance</b>	<u>339,931</u>	<u>339,950</u>	
<b>Total Liabilities and Fund Balance</b>	<u>\$ 339,931</u>	<u>\$ 339,950</u>	

**Eastern Highlands Health District**  
**General Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**March 31, 2016**  
(with comparative totals for March 31, 2015)

	Adopted Budget 2015/16	Amended Budget 2015/16	Estimated Actuals 2015/16	2016	Percent of Adopted Budget	2015
<b>Revenues</b>						
Member Town Contributions	\$ 405,810	\$ 405,810	\$ 405,810	\$ 304,365	75.0%	\$ 324,069
State Grants	149,850	149,850	142,234	142,234	94.9%	149,857
Septic Permits	35,250	35,250	35,250	24,600	69.8%	25,480
Well Permits	15,700	15,700	15,700	10,770	68.6%	12,380
Soil Testing Service	33,500	33,500	33,500	29,055	86.7%	23,940
Food Protection Service	62,330	62,330	62,330	54,610	87.6%	50,810
B100a Reviews	26,250	26,250	26,250	20,300	77.3%	17,030
Septic Plan Reviews	30,360	30,360	30,360	21,380	70.4%	18,930
Other Health Services	2,780	2,780	2,780	2,783	100.1%	1,469
Appropriation of Fund Balance	29,861	29,861	29,861	-	0.0%	-
<b>Total Revenues</b>	<b>791,691</b>	<b>791,691</b>	<b>784,075</b>	<b>610,096</b>	<b>77.1%</b>	<b>623,965</b>
<b>Expenditures</b>						
Salaries & Wages	579,438	579,438	579,438	413,631	71.4%	385,799
Grant Deductions	(78,203)	(78,203)	(85,819)	(80,918)	103.5%	(48,473)
Benefits	196,280	196,280	196,280	130,377	66.4%	134,345
Miscellaneous Benefits	7,010	7,010	7,010	4,131	58.9%	3,744
Insurance	15,800	15,800	15,800	15,607	98.8%	15,607
Professional & Technical Services	16,200	16,200	16,200	7,662	47.3%	7,046
Vehicle Repairs & Maintenance	3,200	3,200	3,200	2,993	93.5%	1,769
Health Reg*Admin Overhead	27,816	27,816	27,816	20,862	75.0%	20,554
Other Purchased Services	14,880	14,880	14,880	6,596	44.3%	6,788
Other Supplies	7,820	7,820	7,820	3,648	46.6%	3,538
Equipment - Minor	1,450	1,450	1,450	567	39.1%	449
<b>Total Expenditures</b>	<b>791,691</b>	<b>791,691</b>	<b>784,075</b>	<b>525,156</b>	<b>66.3%</b>	<b>531,166</b>
<b>Operating Transfers</b>						
Transfer to CNR Fund	-	-	-	-	0.0%	-
<b>Total Exp &amp; Oper Trans</b>	<b>791,691</b>	<b>791,691</b>	<b>784,075</b>	<b>525,156</b>	<b>66.3%</b>	<b>531,166</b>
Excess (Deficiency) of Revenues	-	-	-	84,940		92,799
Fund Balance, July 1	254,991	254,991	254,991	254,991		247,151
Fund Balance plus Cont. Capital, Mar 31	\$ 254,991	\$ 254,991	\$ 254,991	\$ 339,931		\$ 339,950

**Eastern Highlands Health District**  
**Capital Non-Recurring Fund**  
**Balance Sheet**  
**March 31, 2016**  
(with comparative totals for March 31, 2015)

	<u>2016</u>	<u>2015</u>	
<b>Assets</b>			
Cash and Cash Equivalents	\$ 161,565	\$ 210,279	
<b>Total Assets</b>	<u>161,565</u>	<u>210,279</u>	
<b>Liabilities and Fund Balance</b>			
<b>Liabilities</b>			
Accounts Payable	<u>-</u>	<u>-</u>	
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	
<b>Fund Balance</b>	<u>161,565</u>	<u>210,279</u>	
<b>Total Liabilities and Fund Balance</b>	<u>\$ 161,565</u>	<u>\$ 210,279</u>	

**Eastern Highlands Health District**  
**Capital Non-Recurring Fund**  
**Comparative Statement of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**March 31, 2016**  
(with comparative totals for March 31, 2015)

	<u>2016</u>	<u>2015</u>
<b>Revenues</b>		
State Grants	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>
<b>Operating Transfers</b>		
General Fund	<u>-</u>	<u>-</u>
Total Operating Transfers	<u>-</u>	<u>-</u>
Total Rev & Oper Trans	<u>-</u>	<u>-</u>
<b>Expenditures</b>		
Office Equipment	<u>43,714</u>	<u>41,137</u>
Total Expenditures	<u>43,714</u>	<u>41,137</u>
Excess (Deficiency) of Revenues	(43,714)	(41,137)
Fund Balance, July 1	<u>205,279</u>	<u>251,416</u>
Fund Balance plus Cont. Capital, Mar 31	<u>\$ 161,565</u>	<u>\$ 210,279</u>

**Mansfield Downtown Partnership**  
**Statement of Financial Position**  
**March 31, 2016**  
(with comparative totals for March 31, 2015)

	<u>2016</u>	<u>2015</u>	
<b>Assets</b>			
Cash & Cash Equivalents	\$ 302,719	\$ 253,789	
Total Assets	<u>302,719</u>	<u>253,789</u>	
<b>Liabilities</b>			
Accounts Payable	<u>-</u>	<u>3,735</u>	
Total Liabilities	<u>-</u>	<u>3,735</u>	
<b>Fund Balance</b>			
Contributed Capital	51,440	51,440	
Unreserved	<u>251,278</u>	<u>198,613</u>	
Total Fund Balance	<u>302,719</u>	<u>250,054</u>	
<b>Total Liabilities and Fund Balance</b>	<u>\$ 302,719</u>	<u>\$ 253,789</u>	

**Mansfield Downtown Partnership  
Statement of Revenues, Expenditures and  
Changes in Fund Balance**

	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Adopted Budget 2015/16	Actual 3/31/16
<b>Revenues</b>							
Intergovernmental							
Mansfield General Fund/CNR	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 93,750
Uconn	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Mansfield Capital Projects *	-	-	-	-	-	-	-
Leyland Share - Relocation	10,000	-	-	-	-	-	-
Membership Fees	16,983	16,778	17,463	19,680	15,490	15,000	13,185
Local Support	-	-	-	-	-	-	-
State Support	-	-	-	-	-	-	-
Contributions/Other	-	-	-	-	-	-	-
<b>Total Revenues</b>	<u>276,983</u>	<u>266,778</u>	<u>267,463</u>	<u>269,680</u>	<u>265,490</u>	<u>265,000</u>	<u>231,935</u>
<b>Operating Expenditures</b>							
Town Square Contribution	-	-	-	100,000	-	-	-
Salaries and Benefits	147,126	170,810	182,066	188,736	196,111	209,363	153,067
Professional & Technical	71,561	61,608	78,617	22,937	15,909	32,000	3,315
Office Rental	15,040	8,000	7,810	9,344	12,660	13,840	9,930
Insurance	1,715	1,747	1,545	2,950	3,780	3,920	3,900
Purchased Services	6,612	9,641	8,716	9,253	9,625	10,750	8,051
Supplies & Services	3,000	1,276	1,380	3,768	644	750	1,008
Contingency	-	-	-	-	-	25,000	-
<b>Total Operating Expenditures</b>	<u>245,054</u>	<u>253,082</u>	<u>280,134</u>	<u>336,989</u>	<u>238,730</u>	<u>295,623</u>	<u>179,270</u>
Operating Income/(Loss)	31,929	13,696	(12,671)	(67,309)	26,760	(30,623)	52,665
Fund Balance, July 1	<u>257,649</u>	<u>289,578</u>	<u>303,274</u>	<u>290,603</u>	<u>223,294</u>	<u>250,054</u>	<u>250,054</u>
Fund Balance, End of Period	<u>\$ 289,578</u>	<u>\$ 303,274</u>	<u>\$ 290,603</u>	<u>\$ 223,294</u>	<u>\$ 250,054</u>	<u>\$ 219,431</u>	<u>\$ 302,719</u>
<b>Contribution Recap</b>							
	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Adopted Budget 2015/16	Actual 3/31/16
Mansfield	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 93,750
Mansfield Capital Projects	-	-	-	-	-	-	-
UCONN	125,000	125,000	125,000	125,000	125,000	125,000	125,000
<b>Total Contributions</b>	<u>\$ 250,000</u>	<u>\$ 218,750</u>					

**Town of Mansfield  
Downtown Revitalization and Enhancement  
Project #84120 through #84134  
Estimated Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Since Inception**

	<u>Budget</u>	<u>Actual</u>
Operating Revenues		
Intergovernmental Revenues		
State Support	\$ 13,292,000	\$ 12,992,099
DECD STEAP Grants - I, II, III, IV	1,000,000	993,996
Urban Action Grant	2,500,000	1,066,505
DOT Grant # 77-217	1,622,800	813,874
Federal Transit Authority (Bus Facility)	4,940,000	5,084,266
Local Support (DECD grant)	115,640	55,535
Local Share - Bonds	302,000	302,000
Leyland Share (FTA Match & Other)	2,104,860	368,825
EDR Share	1,765,000	1,872,276
Desman Settlement	-	215,000
Future Revenues	-	6,588
Reserve	372,000	372,000
Other	-	51,394
Total Operating Revenues	<u>28,014,300</u>	<u>24,194,358</u>
Operating Expenditures		
Downtown Revitalization & Enhancement:		
Salaries - Temporary	-	231,835
Legal Services	2,609	9,355
Legal Services - DECD Contract	2,442	2,442
Contracted Services	234,300	10,818
Architects & Engineers	1,758,536	1,657,027
Demolition	930,460	949,631
Environmental Remediation	70,022	92,146
Site Improvements	1,474,800	13,853
Construction Costs	18,452,318	19,105,517
Construction - Storrs Road	2,386,822	1,429,451
Construction - Intermodal Center	-	1,972,688
Construction - Dog Lane/Village Street	2,170,000	2,190,329
Construction - Town Square	30,000	113,742
Construction - Storrs Center	-	14,531
Stone Wall - Route 195	-	34,645
Contingency	500,000	-
Other	1,991	5,384
Total Operating Expenditures	<u>28,014,300</u>	<u>27,833,393</u>
Revenues Over/(Under) Expenditures *	-	(3,639,035)
Fund Balance, July 1	<u>-</u>	<u>-</u>
Fund Balance, End of Period	<u>\$ -</u>	<u>\$ (3,639,035)</u>

\* Due from other agencies (grants)

Town of Mansfield  
Serial Bonds Summary  
Schools and Town  
as of March 31, 2016

	Schools	Town	Total
Balance at July 1, 2015	\$ 871,000	\$ 1,529,000	\$ 2,400,000
Issued During Period			
Retired During Period	77,500	142,500	220,000
Balance at March 31, 2016	<u>\$ 793,500</u>	<u>\$ 1,386,500</u>	<u>\$ 2,180,000</u>

Changes in Bonds and Notes Outstanding

	Serial Bonds	BAN's	Promissory Note	Total
Balance at July 1, 2015	\$ 2,400,000	\$ -	\$ -	\$ 2,400,000
Debt Issued				
Debt Retired	220,000			220,000
Balance at March 31, 2016	<u>\$ 2,180,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,180,000</u>

Description	Original Amount	Payment Date		Bonds	BAN's	Total
		P & I	I			
2004 Town Taxable Gen. Oblig Bond	\$ 2,590,000	6/01	12/01	\$ -		\$ -
2004 School General Oblig. Bond	940,000	6/01	12/01	-		-
2004 Town General Oblig. Bond	725,000	6/01	12/01	-		-
2011 Town General Oblig. Bond	1,485,000	3/15	9/15	1,127,750		1,127,750
2011 Town Sewer Purpose Bond	330,000	3/15	9/15	258,750		258,750
2011 School General Oblig. Bond	1,025,000	3/15	9/15	793,500		793,500
	<u>\$ 7,095,000</u>			<u>\$ 2,180,000</u>	<u>\$ -</u>	<u>\$ 2,180,000</u>

**Town of Mansfield  
Estimated Detail of Debt Outstanding  
Schools and Town  
As of March 31, 2016**

	<b>Original Amount</b>	<b>Estimated Balance 3/31/16</b>
<b>Schools:</b>		
Consists of -		
2004 General Obligation Bonds:		
MMS IRC	\$ 940,000	\$ -
2011 General Obligation Bonds:		
MMS Heating Conversion	1,025,000	793,500
	1,965,000	793,500
Schools Outstanding Debt		
<b>Town:</b>		
Consists of -		
2004 Taxable General Obligation Bonds:		
Community Center	\$ 2,590,000	\$ -
2004 General Obligation Bonds:		
Library Renovations	725,000	-
2011 General Obligation Bonds:		
Community Center Air Conditioning	173,620	134,500
Hunting Lodge Road Bikeway	105,250	80,750
Salt Storage Shed	263,130	203,000
Storrs Rd/Flaherty Rd Streetscape Improvements	302,000	233,000
Various Equipment Purchases	93,000	57,500
Facility Improvements	40,000	25,000
Transportation Facility Improvements	130,000	101,500
Stone Mill Rd/Laurel Lane Bridge Replacements	378,000	292,500
2011 Sewer Purpose Obligation Bonds:		
Four Corners Sewer & Water Design	330,000	258,750
	5,130,000	1,386,500
Town Outstanding Debt		
<b>Total Debt Outstanding</b>	<b>\$ 7,095,000</b>	<b>\$ 2,180,000</b>

Town of Mansfield  
Summary of Investments  
March 31, 2016

**Health Insurance Fund**

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 3/31/16
State Treasurer	\$ 2,501,405	0.270	Various	Various	\$ 800
Total Accrued Interest @ 3/31/16					\$ 800
Interest Received 7/1/15 - 3/31/16					<u>4,049</u>
Total Interest, Health Insurance Fund @ 3/31/16					<u>\$ 4,849</u>

**All Other Funds**

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 3/31/16
State Treasurer	\$ 18,094,258	0.270	Various	Various	\$ 6,000
Total Accrued Interest @ 3/31/16					\$ 6,000
Interest Received 7/1/15 - 3/31/16					<u>27,908</u>
Total Interest, General Fund, 3/31/16					<u>\$ 33,908</u>

Town of Mansfield  
Memo

April 4, 2016

Matt Hart, Town Manager  
Cherie Trahan, Director of Finance

Christine Gamache, Collector of Revenue

Amounts and % of Collections for 7/1/14 to 03/31/2016 comparable to 7/1/13 to 03/31/2015 and 7/1/12 to 03/31/2014

GRAND LIST						DELINQUENT	
	2014	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	BALANCE	% OPEN
	24,353,704	(36,304)	24,317,399	(23,984,454)	98.6%	332,945	1.4%
S CENTER RE	1,610,627	68,441	1,679,068	(1,641,960)	97.8%	37,108	2.2%
	1,460,800	(198)	1,460,602	(1,450,898)	99.3%	9,704	0.7%
S CENTER PP	134,750	-	134,750	(134,518)	99.8%	232	0.2%
	2,291,688	(45,395)	2,246,293	(2,159,034)	96.1%	87,259	3.9%
	29,851,569	(13,457)	29,838,113	(29,370,864)	98.4%	467,248	1.6%
	333,558	(10,580)	322,978	(281,995)	87.3%	40,984	12.7%
	30,185,128	(24,037)	30,161,091	(29,652,859)	98.3%	508,232	1.7%
PRIOR YEARS COLLECTION July 1, 2015 to June 30, 2016							
Collections		4,835		Suspense Interest Less Fees		5,520	
s Taxes		181,932		Interest and Lien Fees		123,776	
		<u>186,767</u>				<u>129,297</u>	

GRAND LIST						DELINQUENT	
	2013	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	BALANCE	% OPEN
	24,424,734	(11,824)	24,412,910	(24,104,209)	98.7%	308,702	1.3%
S CENTER RE	530,658	73,328	603,986	(603,986)	100.0%	-	0.0%
	1,103,929	472	1,104,400	(1,085,654)	98.3%	18,746	1.7%
S CENTER PP	45,487	4,165	49,652	(46,008)	92.7%	3,644	7.3%
	2,085,479	(37,681)	2,047,798	(1,964,657)	95.9%	83,141	4.1%
	28,190,286	28,461	28,218,747	(27,804,514)	98.5%	414,233	1.5%
	286,558	(780)	285,778	(225,954)	79.1%	59,824	20.9%
	28,476,845	27,681	28,504,525	(28,030,469)	98.3%	474,056	1.7%
PRIOR YEARS COLLECTION July 1, 2014 to June 30, 2015							
Collections		9,009		Suspense Interest Less Fees		10,246	
s Taxes		306,547		Interest and Lien Fees		169,878	
		<u>315,556</u>				<u>180,124</u>	

GRAND LIST						DELINQUENT	
	2012	ADJUSTMENTS	ADJUSTED LIST	PAID	% PAID	BALANCE	% OPEN
	24,454,815	(125,302)	24,329,513	(23,938,018)	98.4%	391,495	1.6%
S CENTER RE	391,674	78,297	469,971	(464,538)	98.8%	5,433	1.2%
	1,043,126	(1,984)	1,041,141	(1,017,568)	97.7%	23,573	2.3%
	2,060,254	(34,736)	2,025,518	(1,929,534)	95.3%	95,984	4.7%
	27,949,868	(83,726)	27,866,142	(27,349,658)	98.1%	516,484	1.9%
	243,555	(860)	242,695	(204,328)	84.2%	38,367	15.8%
	28,193,423	(84,586)	28,108,838	(27,553,986)	98.0%	554,852	2.0%
PRIOR YEARS COLLECTION July 1, 2013 to June 30, 2014							
Collections		12,653		Suspense Interest Less Fees		12,095	
s Taxes		288,632		Interest and Lien Fees		155,316	
		<u>301,285</u>				<u>167,412</u>	

ns for the 2015-16 year have rebounded from the trend it was showing in quarter 2. We are now in line with prior year on the current year.

Town of Mansfield  
Capital Projects - Open Space  
March 31, 2016

	Acreage	Total Budget	Expended Thru 6/30/2015	Current Year Expenditures	Estimated Unexpended Balance	Anticipated Grants
Expenditures Prior to 92/93	-	\$ 4,409,389	\$ 130,794	-	-	-
<b>UNALLOCATED COSTS:</b>						
Appraisal Fees - Various	-	-	50,266	-	-	-
Financial & Legal Fees	-	-	24,134	-	-	-
Survey, Inspections & Miscellaneous	-	-	51,902	22,539	-	-
Outdoor Maintenance	-	-	13,752	6,831	-	-
Major Additions - Improvements	-	-	3,000	-	-	-
Forest Stewardship-50' Cliff Preserve	-	-	3,852	-	-	-
Parks Coordinator	-	-	103,604	-	-	-
<b>PROPERTY PURCHASES:</b>						
Bassetts Bridge Rd Lots 1,2,3	8.23	-	128,439	-	-	-
Baxter Property	25.80	-	163,330	-	-	-
Bodwell Property	6.50	-	42,703	-	-	-
Boettiger, Orr, Parish Property	106.00	-	101,579	-	-	-
Dorwart Property	61.00	-	342,482	-	-	-
Dunnack Property	32.00	-	35,161	-	-	-
Eaton Property	8.60	-	162,236	-	-	-
Ferguson Property	1.19	-	31,492	-	-	-
Fesik Property	7.40	-	7,636	-	-	-
Hatch/Skinner Property	35.33	-	291,780	-	-	-
Holinko Property	18.60	-	62,576	-	-	-
Larkin Property	11.70	-	24,202	-	-	-
Laugardia Property - Dodd Rd.	-	-	5,700	-	-	-
Lion's Club Park	-	-	81,871	-	-	-
Malek Property	-	-	25,500	-	-	-
Marshall Property	17.00	-	17,172	-	-	-
McGregor Property	2.10	-	8,804	-	-	-
McShea Property	-	-	1,500	-	-	-
* Merrow Meadow Park Develop.	15.00	-	-	-	-	-
Morneau Property	-	-	4,310	-	-	-
Moss Property	134.50	-	100,000	-	-	-
Mulberry Road (Joshua's Trust)	5.90	-	12,500	-	-	-
Mullane Property (Joshua's Trust)	17.00	-	10,000	-	-	-
Olsen Property	59.75	-	104,133	-	-	-
Ossen - Birchwood Heights Property	-	-	500	-	-	-
Porter Property	6.70	-	135,466	-	-	-
Puddin Lane	9.15	-	20,378.00	-	-	-
Reed Property	23.70	-	69,527	-	-	-
Rich Property	102.00	-	283,322	-	-	-
Sibley Property	50.57	-	90,734	-	-	-
Swanson Property (Browns Rd)	29.00	-	64,423	-	-	-
Thompson/Swaney Prop. (Bone Mill)	-	-	1,500	-	-	-
Torrey Property	29.50	-	91,792	-	-	-
Vernon Property	3.00	-	31,732	-	-	-
Estate of Vernon - Property	68.41	-	257,996	-	-	-
Warren Property	6.80	-	24,638	-	-	-
Watts Property	23.50	-	92,456	-	-	-
	<u>925.93</u>	<u>\$ 4,409,389</u>	<u>\$ 3,310,874</u>	<u>\$ 29,371</u>	<u>\$ 1,069,144</u>	<u>\$ -</u>

Project Name		Breakdown of Expenditures of Prior to 92/93	
85105 - Local Funds 90/91 - 03/04	\$1,902,855	White Cedar Swamp - Purchase	\$50,000
85105 - Local Support June 15, 2001	5,000	Appraisal Fees	250
85105 - State Support - Rich Property	60,000	Financial Fees	5,457
85105 - State Support - Hatch/Skinner Property	126,000	Miscellaneous Costs	605
85105 - State Support - Olsen Property	50,000	Unidentifiable (Prior 89/90)	74,478
85105 - State Support - Vernon Property	113,000		
85105 - State Support - Dorwart Property	112,534		<u>\$130,790</u>
85114 - Bonded Funds	1,000,000		
85107 - Authorized Bonds 2010/11	1,040,000		
	<u>\$4,409,389</u>		

\*The Merrow Meadow Park property was donated to us. Funds were expended to improve the property, supported partially by a State grant in the amount of \$63,600.

**TOWN OF MANSFIELD  
BOARD OF EDUCATION  
RECAP OF SPECIAL EDUCATION REVENUES AND EXPENDITURES**

As of March 31, 2016

**REVENUE:**

TUITION REVENUE:

RECEIVED TO DATE	-	
OUTSTANDING RECEIVABLE	-	
TOTAL TUITION REVENUE	-	

EXCESS COST & STATE AGENCY GRANT SERVICES FOR THE BLIND	176,275.26	*	<i>Capped at 80%</i>
MEDICAID REIMBURSEMENT PROGRAM	33,623.18		
TOTAL REVENUES			209,898.44

**EXPENDITURES:**

TUITION PAYMENTS 112-61600-xxxxx-52			
BUDGET		130,000.00	
ANTICIPATED EXPENDITURES		(517,422.07)	
		(387,422.07)	

OCCUPATIONAL & PHYSICAL THERAPY 112-62104-xxxxx-52			
BUDGET		230,500.00	
ANTICIPATED EXPENDITURES		(198,012.12)	
		32,487.88	

TRANSPORTATION 112-62802-53910-52			
BUDGET		150,000.00	
ANTICIPATED EXPENDITURES		(207,735.61)	
		(57,735.61)	

TOTAL EXPENDITURES BALANCE - UNDER (OVER)			(412,669.80)
TOTAL BALANCE UNDER (OVER) BUDGET			(202,771.36)

Town of Mansfield  
Revenue Summary  
March 31, 2016

Account and Description	Appropriation	Debit Amounts	Credit Amounts	Ending Balance	%Recd	Activity
40101 Current Year Levy	(27,675,460.00)	95,828.54	29,467,158.98	1,695,870.44	106.13	29,371,330.44
40102 Prior Year Levy	(200,000.00)	5,995.97	196,470.25	(9,525.72)	95.24	190,474.28
40103 Interest & Lien Fees	(175,000.00)	1,424.75	129,907.94	(46,516.81)	73.42	128,483.19
40104 Motor Vehicle Supplement	(220,000.00)	2,242.16	283,953.56	61,711.40	128.05	281,711.40
40105 Susp. Coll. Taxes - Trnsc.	(10,000.00)	-	4,848.73	(5,151.27)	48.49	4,848.73
40106 Susp. Coll. Int. - Trnsc.	(13,000.00)	-	5,520.43	(7,479.57)	42.47	5,520.43
40109 Collection Fees	(2,000.00)	-	10,785.00	8,785.00	539.25	10,785.00
40110 CURRENT YR LEVY - STORRS CTR	(2,351,470.00)	-	-	(2,351,470.00)	-	-
40111 CURRENT YR LEVY-STORRS CTR-ABATEMENT	728,000.00	-	-	728,000.00	-	-
<b>Total_Taxes and Related Items</b>	<b>(29,918,930.00)</b>	<b>105,491.42</b>	<b>30,098,644.89</b>	<b>74,223.47</b>	<b>100.25</b>	<b>29,993,153.47</b>
40201 Misc Licenses & Permits	(3,040.00)	-	2,767.00	(273.00)	91.02	2,767.00
40202 Sport Licenses	(300.00)	36.00	283.00	(53.00)	82.33	247.00
40203 Dog Licenses	(8,000.00)	(6,308.75)	1,429.50	(261.75)	96.73	7,738.25
40204 Conveyance Tax	(163,000.00)	-	67,810.95	(95,189.05)	41.60	67,810.95
40210 Subdivision Permits	(2,000.00)	-	-	(2,000.00)	-	-
40211 Zoning/Special Permits	(17,000.00)	-	13,310.01	(3,689.99)	78.29	13,310.01
40212 Zba Applications	(2,000.00)	-	800.00	(1,200.00)	40.00	800.00
40214 Iwa Permits	(2,750.00)	7,788.75	11,213.75	675.00	124.55	3,425.00
40224 Road Permits	(1,500.00)	-	1,150.00	(350.00)	76.67	1,150.00
40230 Building Permits	(200,000.00)	79.25	125,832.34	(74,246.91)	62.88	125,753.09
40231 Adm Cost Reimb-permits	(200.00)	2.00	176.00	(26.00)	87.00	174.00
40232 Housing Code Permits	(117,000.00)	10,350.00	98,115.00	(29,235.00)	75.01	87,765.00
40233 Housing Code Penalties	(1,000.00)	-	-	(1,000.00)	-	-
40234 Landlord Registrations	(2,000.00)	230.00	1,290.00	(940.00)	53.00	1,060.00
<b>Total_Licenses and Permits</b>	<b>(519,790.00)</b>	<b>12,177.25</b>	<b>324,177.55</b>	<b>(207,789.70)</b>	<b>60.02</b>	<b>312,000.30</b>
40352 Payment in Lieu Of Taxes	-	-	345.00	345.00	-	345.00
40357 Social Serv Block Grant	(3,470.00)	-	881.00	(2,589.00)	25.39	881.00
<b>Total_Fed. Support Gov</b>	<b>(3,470.00)</b>	<b>-</b>	<b>1,226.00</b>	<b>(2,244.00)</b>	<b>35.33</b>	<b>1,226.00</b>
40401 Education Assistance	(10,186,650.00)	-	5,093,772.00	(5,092,878.00)	50.00	5,093,772.00
40402 School Transportation	(121,560.00)	-	-	(121,560.00)	-	-
<b>Total_State Support Education</b>	<b>(10,308,210.00)</b>	<b>-</b>	<b>5,093,772.00</b>	<b>(5,214,438.00)</b>	<b>49.42</b>	<b>5,093,772.00</b>
40451 Pilot - State Property	(7,275,530.00)	-	7,192,803.81	(82,726.19)	98.86	7,192,803.81
40454 Circuit Crt-parking Fines	(500.00)	-	400.00	(100.00)	80.00	400.00
40455 Circuit Breaker	(45,000.00)	-	51,099.30	6,099.30	113.55	51,099.30
40456 Tax Relief For Elderly	(2,000.00)	51,099.30	51,099.30	(2,000.00)	-	-
40457 Library - Connecticut/fill	(12,370.00)	-	-	(12,370.00)	-	-
40458 Library - Basic Grant	(1,160.00)	-	1,087.00	(73.00)	93.71	1,087.00
40462 Disability Exempt Reimb	(1,200.00)	-	1,338.33	138.33	111.53	1,338.33
40465 Emerg Mgmt Performance Grant	(12,320.00)	26,086.00	-	(38,906.00)	(203.48)	(26,086.00)
40469 Veterans Reimb	(6,860.00)	-	7,529.36	669.36	109.76	7,529.36
40470 State Revenue Sharing	(6,840.00)	-	-	(6,840.00)	-	-
40494 Judicial Revenue Distribution	(10,500.00)	-	9,996.50	(503.50)	95.21	9,996.50
40551 Pilot - Senior Housing	-	21,671.67	21,774.67	103.00	-	103.00
<b>Total_State Support Gov</b>	<b>(7,374,780.00)</b>	<b>98,856.97</b>	<b>7,337,128.27</b>	<b>(136,508.70)</b>	<b>98.15</b>	<b>7,238,271.30</b>
40605 Region 19 Financial Serv	(96,530.00)	-	72,397.50	(24,132.50)	75.00	72,397.50
40606 Health District Services	(27,820.00)	-	20,862.00	(6,958.00)	74.99	20,862.00
40610 Recording	(60,000.00)	-	39,384.00	(20,616.00)	65.64	39,384.00

Revenue Summary  
March 31, 2016

Account and Description	Appropriation	Debit Amounts	Credit Amounts	Ending Balance	%Recd	Activity
40611 Copies Of Records	(12,580.00)	1.00	9,505.50	(3,075.50)	75.55	9,504.50
40612 Vital Statistics	(12,000.00)	-	8,340.00	(3,660.00)	69.50	8,340.00
40613 Sale Of Maps/regs	-	-	137.00	137.00	-	137.00
40620 Police Service	(111,250.00)	91,452.84	29,971.44	(172,731.40)	(55.26)	(61,481.40)
40622 Redemption/Release Fees	(1,000.00)	-	973.00	(27.00)	97.30	973.00
40625 Animal Adoption Fees	(900.00)	-	345.00	(555.00)	38.33	345.00
40640 Lost & Damaged Books/materials	-	-	767.31	767.31	-	767.31
40641 FINES ON OVERDUE BOOKS	(7,610.00)	-	6,054.97	(1,555.03)	79.57	6,054.97
40644 PARKING PLAN REVIEW FEE	(2,200.00)	35.00	2,070.00	(165.00)	92.50	2,035.00
40650 Blue Prints	(200.00)	-	13.00	(187.00)	6.50	13.00
40656 Reg Dist 19 Grnds Mntnce	(17,840.00)	-	13,380.00	(4,460.00)	75.00	13,380.00
40663 Zoning Regulations	(100.00)	-	320.00	220.00	320.00	320.00
40671 Day Care Grounds Maintenance	(12,770.00)	-	9,577.50	(3,192.50)	75.00	9,577.50
40674 Charge for Services	(1,000.00)	3,450.45	8,692.24	4,241.79	524.18	5,241.79
40678 Celeron Sq Assoc Bikepath Main	(2,700.00)	6,037.50	8,737.50	-	100.00	2,700.00
40683 Sale of Merchandise	-	-	50.70	50.70	-	50.70
40684 Cash Overage/Shortage	-	344.07	274.94	(69.13)	-	(69.13)
40699 Fire Safety Code Fees	(20,000.00)	-	17,062.82	(2,937.18)	85.31	17,062.82
<b>_Total_Charge for Services</b>	<b>(386,500.00)</b>	<b>101,320.86</b>	<b>248,916.42</b>	<b>(238,904.44)</b>	<b>38.19</b>	<b>147,595.56</b>
40702 Parking Tickets - Town	(4,500.00)	415.75	2,905.50	(2,010.25)	55.33	2,489.75
40705 TOWN PARKING FINES-STORRS CENTER	-	53,053.29	91,969.45	38,916.16	-	38,916.16
40710 Building Fines	(1,000.00)	-	-	(1,000.00)	-	-
40711 Landlord Registration Penalty	(90.00)	-	-	(90.00)	-	-
40713 NUISANCE ORDINANCE	(9,500.00)	-	13,113.00	3,613.00	138.03	13,113.00
40715 Ordinance Violation Penalty	(2,500.00)	549.00	1,910.50	(1,138.50)	54.46	1,361.50
40716 Noise Ordinance Violation	(160.00)	-	-	(160.00)	-	-
40717 Possession Alcohol Ordinance	(9,900.00)	-	720.00	(9,180.00)	7.27	720.00
40718 Open Liquor Container Ordin	(5,400.00)	-	540.00	(4,860.00)	10.00	540.00
40719 Special Public Safety Service	-	-	215.00	215.00	-	215.00
40723 CITATIONS AND FINES	-	-	600.00	600.00	-	600.00
<b>_Total_Fines and Forfeitures</b>	<b>(33,050.00)</b>	<b>54,018.04</b>	<b>111,973.45</b>	<b>24,905.41</b>	<b>175.36</b>	<b>57,955.41</b>
40804 Rent - Historical Soc	(2,000.00)	6,497.05	8,297.05	(200.00)	90.00	1,800.00
40807 Rent - Town Hall	(7,580.00)	-	50.00	(7,530.00)	0.66	50.00
40808 Rent - Senior Center	(100.00)	-	-	(100.00)	-	-
40817 Telecom Services Payment	(45,000.00)	-	41,025.27	(3,974.73)	91.17	41,025.27
40820 Interest Income	(25,000.00)	2,366.62	27,945.91	579.29	102.32	25,579.29
40824 Sale Of Supplies	(20.00)	-	-	(20.00)	-	-
40825 Rent - R19 Maintenance	(2,790.00)	-	2,092.50	(697.50)	75.00	2,092.50
40890 Other	(2,500.00)	458.02	141.80	(2,816.22)	(12.65)	(316.22)
<b>_Total_Miscellaneous</b>	<b>(84,990.00)</b>	<b>9,321.69</b>	<b>79,552.53</b>	<b>(14,759.16)</b>	<b>82.63</b>	<b>70,230.84</b>
40928 School Cafeteria	(2,550.00)	-	1,912.50	(637.50)	75.00	1,912.50
<b>_Total_Operating Transfers In</b>	<b>(2,550.00)</b>	<b>-</b>	<b>1,912.50</b>	<b>(637.50)</b>	<b>75.00</b>	<b>1,912.50</b>
<b>_Total_111 GENERAL FUND - TOWN</b>	<b>(48,632,270.00)</b>	<b>381,186.23</b>	<b>43,297,303.61</b>	<b>(5,716,152.62)</b>	<b>88.25</b>	<b>42,916,117.38</b>
<b>***_Grand_Total_***</b>	<b>(48,632,270.00)</b>	<b>381,186.23</b>	<b>43,297,303.61</b>	<b>(5,716,152.62)</b>	<b>88.25</b>	<b>42,916,117.38</b>

Town of Mansfield  
Expenditure Summary by Activity  
March 31, 2016

<u>Account and Description</u>	<u>Appropriation</u>	<u>Appropriation Adj</u>	<u>Encumbrances</u>	<u>Expenditures</u>	<u>Remaining Balance</u>	<u>Used</u>
11100 Legislative	108,600.00	-	1,000.00	83,492.87	24,107.13	77.80
12100 Municipal Management	235,500.00	7,450.00	1,770.69	177,690.01	63,489.30	73.87
12200 Human Resources	146,510.00	2,400.00	34,019.00	85,146.01	29,744.99	80.03
13100 Town Attorney	53,000.00	-	19,156.45	30,814.84	3,028.71	94.29
13200 Probate	7,010.00	-	-	7,772.20	(762.20)	110.87
14200 Registrars	40,650.00	-	-	26,150.61	14,499.39	64.33
15100 Town Clerk	228,600.00	(10,050.00)	6,752.02	151,909.68	59,888.30	72.60
15200 General Elections	13,935.00	-	2,954.72	13,529.86	(2,549.58)	118.30
16100 Finance Administration	132,560.00	60.00	-	94,110.46	38,509.54	70.96
16200 Accounting & Disbursements	230,795.00	(8,220.00)	-	192,250.76	30,324.24	86.38
16300 Revenue Collections	167,260.00	470.00	1,082.53	129,388.67	37,258.80	77.79
16402 Property Assessment	231,100.00	-	-	169,972.82	61,127.18	73.55
16510 Central Copying	39,300.00	-	299.90	29,347.17	9,652.93	75.44
16511 Central Services	32,500.00	-	1,330.00	20,527.26	10,642.74	67.25
16600 Information Technology	11,000.00	-	-	8,250.00	2,750.00	75.00
<b>_Total_General Government</b>	<b>1,678,320.00</b>	<b>(7,890.00)</b>	<b>68,365.31</b>	<b>1,220,353.22</b>	<b>381,711.47</b>	<b>77.15</b>
21200 Police Services	1,488,840.00	-	417.64	154,523.44	1,333,898.92	10.41
21300 Animal Control	94,030.00	(3,110.00)	-	62,648.09	28,271.91	68.91
22101 FIRE PREVENTION	154,075.00	-	1,318.75	121,184.30	31,571.95	79.51
22155 Fire & Emerg Services Admin	252,515.00	-	115.42	196,319.03	56,080.55	77.79
22160 Fire & Emergency Services	1,636,830.00	-	31,199.19	1,166,533.34	439,097.47	73.17
23100 Emergency Management	66,160.00	-	-	46,434.38	19,725.62	70.19
<b>_Total_Public Safety</b>	<b>3,692,450.00</b>	<b>(3,110.00)</b>	<b>33,051.00</b>	<b>1,747,642.58</b>	<b>1,908,646.42</b>	<b>48.27</b>
30100 Public Works Administration	170,960.00	(6,670.00)	132.13	111,844.81	52,313.06	68.16
30200 Supervision & Operations	127,170.00	-	780.00	90,242.05	36,147.95	71.58
30300 Road Services	763,390.00	(17,590.00)	10,023.62	543,448.02	192,328.36	74.21
30400 Grounds Maintenance	411,430.00	(6,670.00)	36,575.99	245,025.46	123,158.55	69.57
30600 Equipment Maintenance	545,140.00	-	85,698.02	379,987.01	79,454.97	85.43
30700 Engineering	203,600.00	-	1,992.15	157,022.08	44,585.77	78.10
30900 Facilities Management,	798,760.00	(5,040.00)	41,804.68	562,936.31	188,979.01	76.19
<b>_Total_Public Works</b>	<b>3,020,450.00</b>	<b>(35,970.00)</b>	<b>177,006.59</b>	<b>2,090,505.74</b>	<b>716,967.67</b>	<b>75.98</b>
41200 Health Regulation & Inspec.	130,800.00	-	-	96,845.82	33,954.18	74.04
42100 ADULT & ADMINISTRATIVE SER	307,380.00	-	325.00	210,152.60	96,902.40	68.48
42204 Youth Employment - Middle Sch	-	-	-	64.05	(64.05)	-

Expenditure Summary by Activity  
March 31, 2016

<u>Account and Description</u>	<u>Appropriation</u>	<u>Appropriation Adj</u>	<u>Encumbrances</u>	<u>Expenditures</u>	<u>Remaining Balance</u>	<u>Used</u>
42210 Youth Services	163,970.00	(16,370.00)	3,920.00	91,788.88	51,891.12	64.84
42300 Senior Services	221,290.00	(9,860.00)	585.61	162,244.04	48,600.35	77.01
43100 Library Services	718,410.00	-	27,869.44	498,127.91	192,412.65	73.22
45000 GRANTS TO AREA AGENCIES	45,050.00	-	-	45,050.00	-	100.00
<b>_Total_ Community Services</b>	<b>1,586,900.00</b>	<b>(26,230.00)</b>	<b>32,700.05</b>	<b>1,104,273.30</b>	<b>423,696.65</b>	<b>72.85</b>
30800 Building Inspection	298,340.00	(280.00)	933.10	217,684.57	79,442.33	73.35
30810 Housing Inspection	-	-	-	-	-	-
51100 PLANNING & DEVELOPMENT	287,100.00	3,490.00	24,025.00	211,130.91	55,434.09	80.92
52100 Planning/Zoning Inland/WetInd	11,890.00	-	10,750.00	711.46	428.54	96.40
53100 ECONOMIC DEVELOPMENT	19,200.00	-	-	15,687.50	3,512.50	81.71
58000 Boards and Commissions	6,400.00	-	230.03	1,210.63	4,959.34	22.51
<b>_Total_ Community Development</b>	<b>622,930.00</b>	<b>3,210.00</b>	<b>35,938.13</b>	<b>446,425.07</b>	<b>143,776.80</b>	<b>77.04</b>
71000 Employee Benefits	2,757,420.00	-	27,682.44	1,948,494.23	781,243.33	71.67
72000 INSURANCE (LAP)	204,020.00	-	80.00	212,718.38	(8,778.38)	104.30
73000 Contingency	105,000.00	69,990.00	-	-	174,990.00	-
<b>_Total_ Town-Wide Expenditures</b>	<b>3,066,440.00</b>	<b>69,990.00</b>	<b>27,762.44</b>	<b>2,161,212.61</b>	<b>947,454.95</b>	<b>69.79</b>
92000 Other Financing Uses	2,753,880.00	-	-	2,065,410.00	688,470.00	75.00
<b>_Total_ Other Financing</b>	<b>2,753,880.00</b>	<b>-</b>	<b>-</b>	<b>2,065,410.00</b>	<b>688,470.00</b>	<b>75.00</b>
<b>_Total_ 111 GENERAL FUND - TOWN</b>	<b>16,421,370.00</b>	<b>-</b>	<b>374,823.52</b>	<b>10,835,822.52</b>	<b>5,210,723.96</b>	<b>68.27</b>
<b>***Total***</b>	<b>16,421,370.00</b>	<b>-</b>	<b>374,823.52</b>	<b>10,835,822.52</b>	<b>5,210,723.96</b>	<b>68.27</b>

Mansfield Board of Education  
Expenditure Summary  
March 31, 2016

<u>Account and Description</u>	<u>Appropriation</u>	<u>Appropriation Adj</u>	<u>Encumbrances</u>	<u>Expenditures</u>	<u>Remaining Balance</u>	<u>Used</u>
61101 Regular Instruction	7,733,800.00	(28,160.00)	-	4,659,828.44	3,045,811.56	60.47
61102 English	50,360.00	-	5,242.88	27,461.37	17,655.75	64.94
61104 World Languages	9,600.00	-	20.09	5,191.61	4,388.30	54.29
61105 Health & Safety	7,730.00	-	-	4,972.83	2,757.17	64.33
61106 Physical Education	12,690.00	(200.00)	-	8,989.00	3,501.00	71.97
61107 Art	14,060.00	-	787.24	10,468.92	2,803.84	80.06
61108 Mathematics	24,450.00	-	135.48	13,955.95	10,358.57	57.63
61109 Music	17,840.00	-	821.91	11,198.58	5,819.51	67.38
61110 Science	30,750.00	-	918.42	9,716.73	20,114.85	34.59
61111 Social Studies	22,240.00	-	105.14	9,756.80	12,378.06	44.34
61115 Information Technology	201,250.00	-	3,807.29	151,018.17	46,424.54	76.93
61122 LIFE & CONSUMER SCIENCE	9,080.00	-	709.60	7,466.79	903.61	90.05
61123 Technology Education	15,210.00	200.00	841.20	10,189.87	4,378.93	71.58
<b>_Total_Reg Instructional Prog</b>	<b>8,149,060.00</b>	<b>(28,160.00)</b>	<b>13,389.25</b>	<b>4,930,215.06</b>	<b>3,177,295.69</b>	<b>60.88</b>
61201 Special Ed Instruction	1,561,430.00	(10,070.00)	709.20	970,026.07	580,624.73	62.57
61202 Enrichment	354,520.00	85,750.00	1,407.76	253,145.80	185,716.44	57.82
61204 Preschool	359,230.00	(3,380.00)	73.72	207,339.66	148,436.62	58.29
<b>_Total_Special Educ. Programs</b>	<b>2,275,180.00</b>	<b>72,300.00</b>	<b>2,190.68</b>	<b>1,430,511.53</b>	<b>914,777.79</b>	<b>61.03</b>
61310 Remedial Reading/Math	406,830.00	21,120.00	-	261,686.49	166,263.51	61.15
<b>_Total_Culturally Disadv Pupil</b>	<b>406,830.00</b>	<b>21,120.00</b>	<b>-</b>	<b>261,686.49</b>	<b>166,263.51</b>	<b>61.15</b>
61400 Summer School	65,900.00	-	-	54,580.44	11,319.56	82.82
<b>_Total_Summer School-Free Only</b>	<b>65,900.00</b>	<b>-</b>	<b>-</b>	<b>54,580.44</b>	<b>11,319.56</b>	<b>82.82</b>
61600 Tuition Payments	175,000.00	-	131,010.24	471,930.01	(427,940.25)	344.54
<b>_Total_Tuition Payments</b>	<b>175,000.00</b>	<b>-</b>	<b>131,010.24</b>	<b>471,930.01</b>	<b>(427,940.25)</b>	<b>344.54</b>
61900 CENTRAL SERVICES	145,160.00	-	611.18	93,128.17	51,420.65	64.58
<b>_Total_Central Serv Instr Supp</b>	<b>145,160.00</b>	<b>-</b>	<b>611.18</b>	<b>93,128.17</b>	<b>51,420.65</b>	<b>64.58</b>
62102 Guidance Services	175,060.00	-	3,132.50	114,545.59	57,381.91	67.22
62103 Health Services	216,230.00	5,400.00	300.00	127,190.50	94,139.50	57.52
62104 Outside Eval/Contracted Serv	230,500.00	-	43,336.35	154,663.37	32,500.28	85.90
62105 Speech And Hearing Services	176,870.00	9,630.00	269.00	141,262.29	44,968.71	75.89
62106 Pupil Services - Testing	3,000.00	-	-	-	3,000.00	-
62108 Psychological Services	330,710.00	(34,640.00)	520.12	169,541.99	126,007.89	57.44
<b>_Total_Support Serv-Students</b>	<b>1,132,370.00</b>	<b>(19,610.00)</b>	<b>47,557.97</b>	<b>707,203.74</b>	<b>357,998.29</b>	<b>67.83</b>
62201 Curriculum Development	149,620.00	(68,140.00)	6,599.15	55,633.07	19,247.78	76.38
62202 Professional Development	36,990.00	-	1,044.71	16,262.45	19,682.84	46.79
<b>_Total_Improv-Instr Services</b>	<b>186,610.00</b>	<b>(68,140.00)</b>	<b>7,643.86</b>	<b>71,895.52</b>	<b>38,930.62</b>	<b>67.14</b>

100

Expenditure Summary  
March 31, 2016

Account and Description	Appropriation	Appropriation Adj	Encumbrances	Expenditures	Remaining Balance	Used
62302 Media Services	71,890.00	110.00	3,763.00	30,324.31	37,912.69	47.34
62310 Library	288,690.00	6,270.00	3,198.94	187,201.86	104,559.20	64.55
<b>_ Total_ Educ Media Services</b>	<b>360,580.00</b>	<b>6,380.00</b>	<b>6,961.94</b>	<b>217,526.17</b>	<b>142,471.89</b>	<b>61.18</b>
62401 Board Of Education	395,120.00	(67,650.00)	21,727.20	267,950.52	37,792.28	88.46
62402 Superintendent's Office	385,000.00	4,460.00	-	270,616.54	118,843.46	69.49
62404 Special Education Admin	309,370.00	290.00	9,496.38	210,622.69	89,540.93	71.08
<b>_ Total_ General Administration</b>	<b>1,089,490.00</b>	<b>(62,900.00)</b>	<b>31,223.58</b>	<b>749,189.75</b>	<b>246,176.67</b>	<b>76.02</b>
62520 Principals' Office Services	1,153,120.00	60,990.00	18,611.39	842,203.98	353,294.63	70.90
62521 Support Services - Central	16,490.00	-	2,865.61	7,757.36	5,867.03	64.42
62523 Field Studies	13,500.00	-	734.25	7,852.25	4,913.50	63.60
<b>_ Total_ School Based Admin</b>	<b>1,183,110.00</b>	<b>60,990.00</b>	<b>22,211.25</b>	<b>857,813.59</b>	<b>364,075.16</b>	<b>70.74</b>
62601 Business Management	368,350.00	2,920.00	-	281,888.22	89,381.78	75.93
<b>_ Total_ Fiscal Serv/Bus Support</b>	<b>368,350.00</b>	<b>2,920.00</b>	<b>-</b>	<b>281,888.22</b>	<b>89,381.78</b>	<b>75.93</b>
62710 Plant Operations - Building	1,378,750.00	(24,900.00)	39,807.53	1,048,630.49	265,411.98	80.40
<b>_ Total_ Plant Oper &amp; Maint Serv</b>	<b>1,378,750.00</b>	<b>(24,900.00)</b>	<b>39,807.53</b>	<b>1,048,630.49</b>	<b>265,411.98</b>	<b>80.40</b>
62801 Regular Transportation	760,070.00	40,000.00	284,508.22	557,182.10	(41,620.32)	105.20
62802 Spec Ed Transportation	150,000.00	-	62,055.14	145,723.66	(57,778.80)	138.52
<b>_ Total_ Student Transp Service</b>	<b>910,070.00</b>	<b>40,000.00</b>	<b>346,563.36</b>	<b>702,905.76</b>	<b>(99,399.12)</b>	<b>110.46</b>
63430 After School Program	40,330.00	-	301.00	19,117.78	20,911.22	48.15
63440 Athletic Program	36,390.00	-	3,275.40	27,379.67	5,734.93	84.24
<b>_ Total_ Enterprise Activities</b>	<b>76,720.00</b>	<b>-</b>	<b>3,576.40</b>	<b>46,497.45</b>	<b>26,646.15</b>	<b>65.27</b>
68000 Employee Benefits	4,072,720.00	-	45,215.63	2,994,190.30	1,033,314.07	74.63
<b>_ Total_ Employee Benefits</b>	<b>4,072,720.00</b>	<b>-</b>	<b>45,215.63</b>	<b>2,994,190.30</b>	<b>1,033,314.07</b>	<b>74.63</b>
69000 Transfers Out To Other Funds	46,850.00	-	-	35,137.50	11,712.50	75.00
<b>_ Total_ Transfer Out-Other Fund</b>	<b>46,850.00</b>	<b>-</b>	<b>-</b>	<b>35,137.50</b>	<b>11,712.50</b>	<b>75.00</b>
<b>_ Total_ 112 GENERAL FUND - MANSFIELD BO</b>	<b>22,022,750.00</b>	<b>-</b>	<b>697,962.87</b>	<b>14,954,930.19</b>	<b>6,369,856.94</b>	<b>71.08</b>
<b>***Total***</b>	<b>22,022,750.00</b>	<b>-</b>	<b>697,962.87</b>	<b>14,954,930.19</b>	<b>6,369,856.94</b>	<b>71.08</b>

-99-

Town of Mansfield, CT  
Monday, May 2, 2016

## Chapter 76. Purchasing

[HISTORY: Adopted by the Town Council of the Town of Mansfield 6-22-2009, effective 7-22-2009.<sup>[1]</sup>  
Amendments noted where applicable.]

### GENERAL REFERENCES

Administrative departments — See Ch. 2.

Code of Ethics — See Ch. 25.

Disposal of property — See Ch. 73.

Reserve Fund — See Ch. 85.

[1] *Editor's Note: This ordinance also superseded former Ch. 76, Purchasing, adopted 5-29-1990.*

### § 76-1. Title.

This chapter shall be known and may be cited as "The Ordinance for Obtaining Goods and Services."

### § 76-2. Legislative authority.

This chapter is enacted pursuant to the provisions of Town Charter § C506B(1)(c).

### § 76-3. Purpose; applicability; environmental considerations.

- A. The purpose of this chapter is to provide a set of procedures designed to obtain the best possible value for the necessary goods and services purchased by the Town of Mansfield, in accordance with Article V, § C506, of the Town Charter. The Town Council has determined that competitive bidding in some instances may be against the best interest of the Town. The Council, therefore, invokes its powers under Article V, § C506B(1)(c), of the Town Charter to establish this chapter designed to better ensure receipt by the Town of the best possible value for necessary goods and services by taking advantage of all prudent purchasing methods and opportunities available in the marketplace, including the open competitive bidding process, and delegates authority to implement these procedures to the Purchasing Agent. These procedures are further designed to provide for the fair and equitable treatment of all persons involved in public purchasing by the Town of Mansfield.
- B. This chapter shall apply to the purchase of all supplies, materials, equipment and other commodities and contractual services and construction (hereafter referred to as "products and services") required by any department, agency, board or commission of the Town, irrespective of the source of funds, except the purchase of specialized goods and contractual services for the purpose of instruction by the Board of Education. The Mansfield Board of Education and the Region 19 Board of Education shall be encouraged to adopt purchasing regulations similar to the provisions of this chapter. Nothing herein contained shall be construed to prevent the Director of

Finance from serving, to the extent requested, as the Purchasing Agent for all requirements of the Board(s) of Education.

- C. In order to increase the development and awareness of environmentally sound products and services, the Town of Mansfield will ensure that all possible and feasible specifications are reviewed for consideration of environmental impacts. Consideration will be given to those products that, from a life cycle perspective, adversely affect the environment in the least possible way. This means that the Town of Mansfield will make a reasonable and responsible effort to choose product and services that:
- (1) Are produced in an environmentally responsible manner.
  - (2) Are distributed in an environmentally responsible manner.
  - (3) Cause the least possible damage to the environment.
  - (4) Can be removed in an environmentally responsible manner.

## § 76-4. Solicitation and award procedures.

- A. As provided in the Town Charter, the Director of Finance shall serve as the Purchasing Agent for the Town, and shall be responsible for the procurement of all products and services for the Town. Subject to the limitations set forth in the Charter and in § 76-3B of this chapter, the Purchasing Agent shall have the authority to approve all contract specifications, prescribe the method of source selection to be utilized in the procurement of all products or services, award all contracts for products and services based on a determination of the bidder who offers the best value to the Town, and shall have the authority necessary to enforce the purchasing provisions of the Charter and these rules. In addition, the Purchasing Agent shall have the following specific duties:
- (1) To inspect all supplies, material and equipment ordered by and delivered to the Town to ensure compliance with specifications and conditions affecting the purchase thereof, or delegate the inspection thereof to such Town employees as are authorized to purchase said supplies, materials or equipment in accordance with Subsection B of this section.
  - (2) To procure and award contracts for, or supervise the procurement of, all products and services needed by the Town, and to maintain custody and care of all contracts for goods and contractual services to which the Town is a party.
  - (3) To transfer between offices or sell, trade, or otherwise dispose of surplus supplies, materials, or equipment belonging to the Town.
  - (4) To prepare, issue, revise, and maintain all bid specifications and to establish and maintain programs for specification development, and the inspection, testing, and acceptance of products and services.
  - (5) To prepare and adopt operational procedures governing the procurement functions of the Town.
  - (6) To have the discretion and authority for cause to disqualify vendors and to declare them to be irresponsible bidders and to remove them from receiving any business from the Town.
  - (7) To cancel, in whole or in part, an invitation to bid, a request for proposals, or any other solicitation, or to reject, in whole or in part, any and all bids or proposals when to do so is in the best interests of the Town.
  - (8)

To require, when necessary, bid deposits, performance bonds, insurance certificates, and labor and material bonds or other similar instruments or security which protect the interests of the Town.

- (9) To procure for the Town all federal and state tax exemptions to which it is entitled.
  - (10) To ensure that the Town is exempt from state fair trade laws as provided by the Connecticut General Statutes.
  - (11) To join with other units of government and with private sector organizations in cooperative purchasing plans when the best interests of the Town would be served.
- B. Delegation to other Town officials. With the written approval of the Town Manager, the Purchasing Agent may delegate any portion of the authority to purchase certain products and services to other Town employees, if such delegation is deemed necessary and appropriate for the effective and efficient operation of Town government and for the procurement of those items. The Purchasing Agent, with the written approval of the Town Manager, may revoke such delegation at any time. The person to whom such authority is delegated shall be responsible for complying with the requirements of the Charter, this chapter and any rules or regulations which may exist relating to the execution of the procurement process.
- C. Methods of source selection. In accordance with Article V of the Town Charter, unless otherwise prescribed by law, the Purchasing Agent shall take advantage of all prudent purchasing methods and opportunities available in the marketplace. This includes, but is not limited to, such methods as competitive sealed bids, competitive sealed proposals, competitive negotiation, sole-source procurement, small purchase procedures, credit card procedures, bulk ordering, emergency purchases, multi-step bidding, Internet purchasing, use of cooperative purchasing plans and public auctions. In deciding which method to utilize, the Purchasing Agent may take into consideration the following factors:
- (1) How to obtain the best value for the commodity.
  - (2) Whether or not to utilize a fixed-price or fixed-service contract under the circumstances.
  - (3) Whether quality, availability, or capability is overriding in relation to price.
  - (4) Whether the initial installation needs to be evaluated together with subsequent maintenance and service capabilities and what priority should be given to these requirements.
  - (5) What benefits are derived from product or service compatibility and standardization and what priority should be given these requirements.
  - (6) Whether the marketplace will respond better to a solicitation permitting not only a range of alternative proposals, but evaluation, discussion, and negotiation of them before making the award.
  - (7) What is practicable and advantageous to the Town.
  - (8) The availability of vendors.
  - (9) The efficiency of the process.
  - (10) The fair and equitable treatment of potential participants.
  - (11) The degree to which specifications can be made clear and complete.
  - (12) The timeliness of the process to the needs of the Town.

- D. Award of contract. Contracts shall be awarded, by the Purchasing Agent to the vendor who offers the best value to the Town. The Finance Committee shall be advised in the next quarterly financial report, or sooner when appropriate, when the Purchasing Agent awards a contract for goods or services (but not professional services as defined in Subsection I) other than by competitive sealed bid in accordance with Article V, § C5o6B(1)(c), of the Town Charter. Best value shall be determined by consideration of some or all of the following factors as deemed appropriate by the Purchasing Agent:
- (1) The quality, availability, adaptability, and efficiency of use of the products and service to the particular use required.
  - (2) The degree to which the provided products and services meet the specified needs of the Town, including consideration, when appropriate, of the compatibility with and ease of integration with existing products, services or systems.
  - (3) The number, scope, and significance of conditions or exceptions attached or contained in the bid and the terms of warranties, guarantees, return policies, and insurance provisions.
  - (4) Whether the vendor can supply the product or service promptly, or within the specified time, without delay or additional conditions.
  - (5) The competitiveness and reasonableness of the total cost or price, including consideration of the total life-cycle cost and any operational costs that are incurred if accepted.
  - (6) A cost analysis or a price analysis including the specific elements of costs, the appropriate verification of cost or pricing data, the necessity of certain costs, the reasonableness of amounts estimated for the necessary costs, the reasonableness of allowances for contingencies, the basis used for allocation of indirect costs, and the appropriateness of allocations of particular indirect costs to the proposed contract.
  - (7) A price analysis involving an evaluation of prices for the same or similar products or services. Price analysis criteria include, but are not limited to: price submissions of prospective vendors in the current procurement, prior price quotations and contract prices charged by the vendor, prices published in catalogs or price lists, prices available on the open market, and in-house estimates of cost.
  - (8) Whether or not the vendor can supply the product or perform the service at the price offered.
  - (9) The ability, capacity, experience, skill, and judgment of the vendor to perform the contract.
  - (10) The reputation, character and integrity of the vendor.
  - (11) The quality of performance on previous contracts or services to the Town or others.
  - (12) The previous and existing compliance by the vendor with laws and ordinances or previous performance relating to the contract or service, or on other contracts with the Town or other entities.
  - (13) The sufficiency, stability, and future solvency of the financial resources of the vendor.
  - (14) The ability of the vendor to provide future maintenance and service for the use of the products or services subject to the contract.
- E. Common specifications and standards.
- (1) In accordance with this chapter, all of the Town's departments, agencies, boards and commissions shall work together with the Purchasing Agent to identify common needs and

establish standard specifications for the purchase of goods and contractual services which are commonly used by more than one department, agency, board, or commission.

- (2) The Purchasing Agent shall be responsible for identifying goods and contractual services common to the needs of the Town, School Department and their boards and commissions and for preparing and utilizing standard written specifications submitted for such goods and contractual services. After adoption, each standard specification shall, until revised or rescinded, apply in terms and effect to every purchase and contract for said goods or contractual service. The Town Manager may exempt any using agency of the Town from the use of the goods or contractual services in such standard specification if, in his/her judgment, it is in the best interest of the Town to so do.
- F. Sole-source procurement and brand name specification.
- (1) It is the policy of the Town to encourage fair and practicable competition consistent with obtaining the best possible value for the necessary products and services required by the Town. Since the use of sole-source procurement or a brand name specification is restrictive, it may be used only when the Purchasing Agent makes a written determination that there is only one practical source for the required product or service or that only the identified brand name item or items will satisfy the Town's needs and the Town Manager concurs with such finding. A requirement for a particular brand name does not justify sole-source procurement if there is more than one potential vendor for that product or service.
  - (2) Any request by a using agency that procurement be restricted to one potential contractor or be limited to a specific brand name shall be accompanied by an explanation as to why no other will be suitable or acceptable to meet the need.
  - (3) A record of all sole-source procurements and brand name specifications shall be maintained. Sole-source records shall list each contractor's name; the amount and type of each contract; a listing of the products or services procured under each contract; and the effective dates of the contract. Brand name records shall list the brand name specification used, the number of suppliers solicited, the identity of these suppliers, the supplier awarded the contract, and the contract price. The Town Council Finance Committee shall be advised, in the next quarterly financial report, or sooner when appropriate, when the Purchasing Agent and the Town Manager have made a determination of brand name or sole-source selection.
- G. All purchases made and contracts executed by the Purchasing Agent shall be pursuant to a written or electronic purchase order from the head of the office, department or agency whose appropriation will be charged, and no contract or order shall be issued to any vendor unless and until the Director of Finance certifies that there is to the credit of such office, department or agency a sufficient unencumbered appropriation balance to pay for the supplies, materials, equipment or contractual services for which the contract or order is to be issued. This requirement may be deferred in the event that an emergency situation requires prompt action by the Purchasing Agent. This subsection will not prevent the use of open purchase orders or the use of a purchasing card program designed to consolidate many small transactions onto a single monthly invoice.
- H. The responsible head of each department, office, institution, board, commission, agency or instrumentality of the Town shall certify, in writing, to the Purchasing Agent the names of such officers or employees who shall be exclusively authorized to sign purchase orders for such respective department, office, institution, board, commission, agency or instrumentality, and all requests for purchases shall be void unless executed by such certified officers or employees and approved by the Purchasing Agent.
- I. Professional services. As the procurement of professional services is generally exempt from the requirements of competitive sealed bidding, all contracts for professional services, including legal

services, shall be obtained in accordance with the following guidelines, with the exception of the Town Attorney who shall be chosen in accordance with Article III, § C305, of the Town Charter. The Town Manager shall execute an agreement for professional services with the appointed Town Attorney.

- (1) A request for proposal (RFP) or request for qualifications (RFQ) shall be written for all requests for professional services [except as described in Subsection I(3) below] in excess of \$10,000. The RFP or RFQ shall be written in such a manner as to describe the requirement to be met, without having the effect of exclusively requiring a proprietary product or service, or procurement from a sole source, unless approved in accordance with the requirements of this section.
- (2) When the scope of work is less precise, the preferred method of obtaining professional services shall be through the use of competitive negotiation. The process used for the solicitation of proposals shall assure that a reasonable and representative number of vendors are given an opportunity to compete. The Town Manager may limit the number of qualified vendors considered and may approve solicitation by invitation or public notice.
- (3) In accordance with Article III, § C305C, of the Town Charter, the Town Manager, with the approval of the Town Council, may obtain special legal services other than the Town Attorney. In obtaining those services, the Town Manager may consider, in addition to hourly rate, the reputation, character and integrity of the firm, the quality of performance on previous contracts and services to the Town, the ability of the firm to provide these services over an extended period, and the ability, capacity, experience, skill and judgment of the attorneys performing the service.
- (4) The award of a professional services contract shall be done in a manner designed to obtain the best possible value to the Town and with consideration of the factors listed in Subsection D of this section, titled "Award of contract."
- (5) Professional services defined.
  - (a) Professional services are defined as:
    - [1] Work requiring knowledge of an advanced type in a field of study and which frequently requires special credentialing, certification or licensure. Such areas include but are not limited to engineers, architects, appraisers, medical service providers, consultants, actuaries, banking services, and legal; or
    - [2] Work that is original and creative in character in a recognized field or artistic endeavor or requires special abilities and depends primarily on a person's invention, imagination, or creative talent. Such fields or artistic endeavors include but are not limited to the following: health and fitness, cultural arts, crafts, ice skating, and specialty area instructors; and
    - [3] Work that requires consistent exercise of independent discretion and judgment to perform according to a provider's own methods and without being subject to the control of the Town except as to the result of the work.
  - (b) Professional service providers shall not be dependent on the Town as their sole client, and must be clearly considered an independent contractor as opposed to an employee as defined by state and federal laws, regulations, and court decisions.
- (6) On behalf of the Town, the Town Manager shall have the authority and responsibility to execute professional service contracts in excess of \$10,000.

J.

Invoice schedule. All contracts for goods, contractual services and professional services to which the Town is a party shall include a provision requiring the vendor or contractor to invoice the Town in a timely manner, pursuant to a schedule established by the Purchasing Agent.

- K. Custody of contracts. All contracts for goods, contractual services and professional services to which the Town is a party shall be kept in the office of the Purchasing Agent and shall be under the care and custody of the Purchasing Agent unless the Purchasing Agent has delegated the authority to take custody of such a contract to another Town official in accordance with Subsection **B** of this section. All other contracts to which the Town is a party or to which any officer or board, bureau or commission of the Town, acting in behalf of the Town, is a party shall be kept on file in the Town Clerk's office and shall be under the care and custody of the Town Clerk. When any officer, board, bureau or commission of said Town shall require any original contract in which the Town is interested, as aforesaid, the contract shall not be taken from the Town Clerk's or Purchasing Agent's office until such officer, board, bureau or commission has given a receipt therefor, and a copy of such contract shall be filed with the Town Clerk or Purchasing Agent as soon as the same can be made. The above provisions shall not apply when any such contract is needed for temporary use in the Town building and is returned on the same day that it is taken.

PAGE  
BREAK